**CARDIFF SCHOOL DISTRICT**
**1888 Montgomery Avenue**
**Cardiff-by-the-Sea, California 92007**

## NOTICE OF SPECIAL MEETING

*Written notice is hereby given in accordance with Education Code Section 35144, Government Code 54956, and other applicable law, that the following Special Meeting of the Board of Trustees of the Cardiff School District will be held on:*

## MONDAY, JUNE 8, 2026 • 5:00 PM • PUBLIC MEETING

**CARDIFF SCHOOL AUDITORIUM • 1888 MONTGOMERY AVENUE • CARDIFF-BY-THE-SEA, CA 92007**

*The public's health and well-being are a top priority for the Board of Trustees of the Cardiff School District and you are urged to take all appropriate health and safety precautions.*

*In compliance with the Americans with Disabilities Act, if you need special assistance, disability-related modifications, or accommodations, including auxiliary aids or services, in order to participate in the public meetings of the District's Board of Trustees, please contact the Office of the Superintendent at (760) 632-5890, Extension 101. Notification 24 hours prior to the meeting will enable the District to make the necessary arrangements to ensure accommodation and accessibility to this meeting.*

### The business to be transacted at the meeting shall be limited to the following:

I. ORGANIZATIONAL ITEMS

A. Call to Order

B. Pledge of Allegiance

C. Roll Call

Ms. Rhea Stewart, President
Mr. Shad Thielman, Clerk
Mr. Richard Brocchini, Member
Mr. Andrew Howard, Member
Mr. Ashok Swaminathan, Member
Ms. Jill Vinson, Superintendent

D. Approve Agenda for June 8, 2026 (*All items are action unless labeled information)*

II. HEARING SESSION

A. Public Comments

*At a special meeting, only items listed on the agenda may be addressed in public comment. [GC 54954.3 (a)] The purpose of the Board meeting is to conduct the School Board's business in public. The Board welcomes and encourages public comments, however, in accordance with the Brown Act, Board members may not respond to comments during the public comment portion of the agenda. Any member of the public who wishes to address the Board on an item on the agenda or on another topic which lies within the Governing Board's jurisdiction may do so, but must submit a written request. Presentations are limited to 3 minutes per person per topic.The total amount of time to be allowed on any item is fifteen minutes, unless the time limit is waived by a majority vote of the Board. The Board may 1) acknowledge receipt of the information; 2) refer to staff for further study; or 3) refer the matter to a future agenda.*

III. GENERAL FUNCTIONS

A. Review Local Indicators Information for Local Control Accountability Plan ***(Information)***

B. Approve 2026-27 Local Control Accountability Plan

IV. BUSINESS AND FINANCE

A.. Adopt Budget for the 2026-2027 Fiscal Year

V. FUTURE AGENDA ITEMS

IX. ADJOURNMENT OF MEETING

Cardiff School District
California School Dashboard
Local Indicators Information
June 2026

The California School Dashboard and State and Local Performance Indicators are the foundation of the accountability system for California districts and schools. The State and Local Indicators are aligned with the eight CA state priorities that guide district Local Control and Accountability Plans (LCAPs).

Districts are required to report outcomes on five Local Indicators that apply to LEAs only, not schools. The five Local Indicators include:

| **California State Priority Area** | **Local Indicator Used** |
|---|---|
| 1. Basic Services/Conditions at School | Self Reflection Tool |
| 2. Implementation of State Standards | Self Reflection Tool |
| 3. Parental Engagement | Self Reflection Tool |
| 6. School Climate | Self Reflection Tool |
| 7. Access to a Broad Course of Study | Self Reflection Tool |

Districts are required to measure their progress based on locally collected data and report their results through the CA School Dashboard using the Local Indicators Self-Reflection Tools and prompts. The State Board of Education (SBE) approved standards for the Local Indicators that support districts in measuring and reporting their progress within each priority area. For each local indicator, the approved standard includes:

1. Measuring progress on the Local Indicator using self-reflection tools
2. Reporting the results to the local governing board at a regularly scheduled meeting of the local governing board and to stakeholders and the public through the Dashboard

For each applicable Local Indicator, districts self-assign one of three performance levels:

- Met
- Not Met
- Not Met for Two or More Years

The district makes the determination for each applicable local indicator by using self-reflection tools to measure and report their progress through the Dashboard. The collection and reflection on locally available information relevant to progress on local priority areas supports Cardiff Schools in local planning and improvement efforts.

**Priority 1 Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities**

Cardiff Elementary diligently assesses its facilities using the California Department of Education's (CDE) Facilities Inspection Tool (FIT). This tool helps us gather data to ensure our schools are clean, safe, and fully functional, meeting the "Good Repair" standard. We're proud to report that both Cardiff schools scored "Good" or better in all domains on the FIT.

Our commitment to providing high-quality education extends to our staffing and curricular resources. The Human Resources department tracks teacher misassignments and vacancies in alignment with both the School Accountability Report Card (SARC) and Williams Act processes. We are pleased to confirm that Cardiff Schools has 100% fully credentialed teachers in appropriate assignments, and all students have access to Common Core-aligned instructional materials.

**Outcome: Standard Met**

**Priority 2 Implementation of State Academic Standards**

The reflection tool was used to rate Cardiff Schools progress in providing professional learning, our ability to make instructional materials available that are aligned to academic standards and/or curriculum frameworks and in implementing policies or programs to support staff in identifying areas where they can improve on delivering instruction. Cardiff Schools ranked at a Level 5 Full Implementation and Sustainability in all areas.

**Outcome: Standard Met**

**Priority 3 Parent and Family Engagement**

**Section 1: Building Relationships Between School, Staff and Families**

Cardiff Schools deeply values strong partnerships with students and families, believing these collaborations significantly boost student learning and achievement. Each year, our initial meetings emphasize the crucial role parents play in our academic and social-emotional programs. All teachers and staff complete online training, including anti-bias modules, during the first weeks of school to further support this inclusive environment.

We're incredibly fortunate to have an active and engaged community. Our parent advisory group, The Cardiff SEA, actively welcomes new kindergarten families throughout the summer with playdates and a dedicated parent night. Our office managers at both school sites provide tours and introduce new families to teachers and staff. We consistently see nearly 100% attendance at our Back to School Nights hosted by Cardiff School and Ada Harris Elementary. Together, with The Cardiff SEA, we host numerous family-friendly events, such as:

- Monthly SEA meetings
- Family Fit Night
- Family Science Night
- Ocean and Marine Science Night
- Family Art Night
- Monster Dash and After Bash
- Ice Cream Social
- Movie nights

Parent involvement is also highly encouraged in the classroom and at school-wide events. Parents are always invited to our monthly Cardiff Way Awards Assemblies. Classrooms often seek parent volunteers for reading and math groups, art lessons, field trips, garden activities, cultural events, and class celebrations. We also rely on parent support for fundraising initiatives like the jog-a-thon and read-a-thon, as well as our book fairs and the family events listed above. This year, Ada Harris School averaged 115 volunteer visits per month which is 1,150 on campus volunteers per year and Cardiff School averaged 165 volunteer visits per month which is 1,650 on campus volunteers per year. Additionally, each grade level invites parents and community members to observe and participate in student projects, presentations, performances, and other culminating works. In the 2025-26 school year, our two schools hosted approximately 65 special family-friendly events and activities. Our commitment to fostering a strong community is reflected in our 2026 LCAP survey results, where 98% of parents and staff reported feeling connected to the schools, and 98% reported feeling safe.

Central to the Cardiff School District's vision is the Lifelong Learner Profile, which was developed by our district's visioning and strategic planning committees. This profile emerged as a high priority for all educational partners, as indicated by our LCAP survey results.

To keep our families informed and engaged, each school distributes a weekly electronic newsletter called The Wednesday Wave. This newsletter is designed to engage our audience, which is primarily parents, and highlights upcoming events and

communication from The Cardiff SEA. In addition to featuring a principal's message, The Wednesday Wave also includes a rotating segment from our specialty teachers—science, PE, library, Spanish, garden, and music—and a dedicated section for The Cardiff Way (our SEL curriculum). Our school principals collaborate with our shared counselor to outline each month's focus area and provide activities families can do at home to build capacity in that area. The principal's message provides site-specific information, addresses safety concerns, offers tips for improving attendance, and spotlights positive happenings on campus. Information about after-school enrichments and our breakfast and lunch menus are also included.

The district adopted Parent Square this year and trained teachers, staff and our parent leaders to utilize it as our main communication platform to increase our connectivity as a school community. With ParentSquare families were able to receive all school and classroom messages by email, text, or app and it can be translated into a preferred language. With our commitment to Parent Square district wide, we are able to ensure parents and guardians are well-informed about field trips, special events, and specific class or grade-level needs.

Our bilingual office assistants are a direct link to our Spanish-speaking families, offering support, help, and translation. They also work with the office team to reach out to families of students who are often absent, which has already helped improve attendance. To further address attendance, our attendance clerks and teachers have been trained to use Independent Study Contracts for absences longer than two days. Our principals also do home visits and create attendance contracts with incentives to encourage better attendance. These efforts have clearly increased engagement with underrepresented families.

For the past five years, implementation of our SEL curriculum, The Cardiff Way, has been essential in creating a supportive school environment. The Cardiff Way includes monthly focus areas and related lessons and activities. Lessons and activities are taught in class and we highlight focus areas in school-wide assemblies, and include a section in The Wednesday Wave with ideas for families to build SEL skills at home. This focus has also increased engagement with our underrepresented families.

We hold five ELAC/DELAC meetings each year, and we invite all parents and guardians of English Learners. To ensure everyone can participate, we send emails in both English and Spanish, post agendas at the front of the school, and send reminder calls in each family's main language. Each meeting includes our bilingual office assistant, and besides required agenda items, we always allow time for school reports and questions from families. These meetings are crucial for the school to build relationships with our multilingual families and have consistently led to more participation and engagement.

**Section 2: Building Partnerships for Student Outcomes**

All classroom teachers share classroom activities with parents and guardians using a Learning Management System (LMS). Families of students in kindergarten through second grade can see their child's weekly assignments and activities through video updates on SeeSaw. For grades three through six, families can view current assignments and track their child's progress using Google Classroom and Schoology. Next year, we will transition to Google Classroom as our district wide LMS.

We're lucky to be part of a close-knit community with low student turnover, which allows us to build strong relationships with families over time. Because of this, all teachers, including intervention teachers, communicate directly and consistently with families. The Learning Center (grades 3-6) and the Learning Lab (grades K-2) send out progress reports with every report card. This keeps families informed about their child's academic progress toward grade level standards and their progress with specific reading interventions.

The district provides a bilingual office assistant at each school to help English Learner families understand achievement data, intervention services, and connect with the school.

Parents were invited to parent-teacher conferences twice during the school year, and our percentage of parents in attendance was 98%, including parents of English Learners, students with disabilities, and unduplicated students. We also hosted a parent night called Parenting in the Digital World and provided translation at this event.

48% of The Districts' families and staff provided input on district priorities through the annual Cardiff SEA survey. Our educational partner feedback indicated the continued importance of our specialty programs of PE, science, Spanish, art, music and garden. There was a strong interest in growing our Spanish program. Feedback continued to support the need for our school counselor supporting both schools with classroom lessons, small group support and counseling services.

We've identified a couple of key areas where we can improve our partnerships with families to better support student success. While our number of ELL families has decreased significantly over the last two years, we still need to boost attendance at our ELAC/DELAC meetings and create more opportunities for non-English speaking parents.

To address this, Cardiff Schools will directly contact multilingual families and parents of English Learners to find the most convenient day and time for future DELAC/ELAC

meetings and we will provide training on Google Classroom once it is fully implemented. Our bi-lingual office assistants attend a community networking breakfast two times per year and are using the connections they make to provide additional resources to our underrepresented families.

**Section 3: Seeking Input for Decision Making**

A LCAP survey link to collect input on District Priorities was sent to all educational partners, including certificated and classified staff and all parents, including parents of students with disabilities and ELL students. Student focus groups were conducted at both sites and feedback and input was collected from all parties and is reflected in our LCAP. A LCAP draft was shared with all parents, classified staff and certificated bargaining unit (CETA) members and posted on the website. Feedback was collected and input responded to. In addition, the following groups were provided opportunities to provide LCAP input:

- School Site Council w
- The local SELPA (NCCSE) discussed the LCAP and the LCAP process
- District English Language Advisory Committee
- Cardiff SEA
- Certificated Staff
- Classified Staff
- Administrative Leadership
- Board of Trustees was consulted and reviewed LCAP draft
- Public Hearing was held on for the first reading of the LCAP on June 4, 2026
- Board Approval on June 6, 2026

All educational partners, including staff, expressed overall satisfaction with the district's enhanced focus on creating an engaging academic experience for students. They highlighted the district's strong commitment to intervention and acceleration in English language arts and math, increased personalized instruction, numerous opportunities for parent involvement throughout the year, and the implementation of the Lifelong Learner Profile.

Parents shared a desire for more academic challenge through rigorous instruction and acceleration and additional monitoring of students on devices. They also shared an appreciation for student led clubs and the element of choice involved with student led learning. Almost all respondents indicated they are aware of the Lifelong Learner Profile being taught in classrooms.

Students shared that they enjoy the teachers and staff, lunch time games and music at recess, specialty classes, field day, birthday lunch, intramurals, time with friends, reading groups, assemblies and spirit days. They expressed interest in having a school newspaper, longer snack time, a peace path at Ada Harris, and a volleyball court and adding swings to the playground.

Across all groups, there was a strong sense that the Cardiff School District fosters a warm, welcoming, collaborative, and engaging culture. Educational partners appreciate the district's encouragement of parent participation and the many family-oriented events provided in partnership with the Cardiff SEA.

**Outcome: Standard Met**

**Priority 6 School Climate**

Cardiff Schools uses the California Healthy Kids Survey with our 5th grade students each year to measure student's sense of safety and connectedness in our schools and we have added more opportunities for student voice through Student Council and Student Focus groups. In the 2024-25 school year, 93% of our student groups indicated they felt connected to their school and 92% of student groups indicated they felt safe at school. In the 2025-26 school year, our overall connectedness percentage dropped to 80% but 100% of surveyed students felt like they were a part of the school and close to someone at the school and 93% reported they were happy to be at this school. 91% of surveyed students felt safe at school.

Cardiff Schools also uses attendance rates to measure the social and emotional growth of all students and their overall connectedness to school. Our baseline districtwide attendance rate was 95.82% and it increased to 95.84%. We continue to decrease chronic absenteeism rates. Our baseline chronic absenteeism rate was 14.3% and this year it decreased to 6.6% demonstrating a significant reduction in absenteeism.

The implementation of Independent Study Contracts along with letters that go home each trimester to families of students with absentee rates over 10% and personal outreach in the form of phone calls, incentive plans and home visits have greatly increased our attendance rates and improved school climate.

Through educational partner feedback, Cardiff Schools recognized the need for ongoing social emotional learning (SEL) curriculum and counselor support. The 2024-25 school year was our third full year of The Cardiff Way SEL lesson implementation. Last year we also added a referral system that teachers and administration use to refer a student for counseling or small group support. The referral system helped us track the areas of

student need so we have information to reflect on as we continue to develop and refine our SEL program. The curriculum program and referral system we have developed and implemented is a key area of strength when looking at school climate.

The Cardiff School District is proud of its commitment to delivering a high-quality, holistic educational experience for all students. The Lifelong Learner Profile was fully launched and implemented this year and we were able to add elements such as pencils and stickers for students and magnets, shirts and posters for teachers and staff. We also added logos in prominent locations in the district office and at both campuses. The district also deepened its implementation of our Wraparound Wellness initiative by having regular meetings with staff and a handful of parents. The outcome of these meetings is resulting in additional scratch made menu options, improved signage, focus on shared themes and language across specialty classes and planting, harvesting and eating the food our students grow in our school gardens.

Our schools will continue to use the California Healthy Kids Survey and Student Focus Groups to measure student connectedness and safety at school. The SEL counselor will continue to be a full time position shared between the two sites. The referral system will be in the third year of implementation and we will have more data to analyze. The bilingual office assistants and attendance clerks at each site will work with classroom teachers to identify students who may become chronically absent sooner in order to provide more frequent outreach and specific resources to meet the families needs. Administration will continue to provide attendance incentive and make home visits when needed to reduce the amount of students who are chronically absent.

**Outcome: Standard Met**

**Priority 7 Access to a Broad Course of Study**

To ensure all students, including unduplicated students and students with exceptional needs are enrolled in a broad course of study we utilized weekly walkthroughs, a master schedule at each site and intervention and pull out schedules at each site. The master schedule includes instructional blocks for core academics and weekly pull out and push in times for specialty classes such as additional science, maker space, additional physical education, library, garden, music, and Spanish. Students with disabilities, English Learners, and students receiving Tier 2 and 3 intervention have access to a variety of educational and academic options to support learning at both sites. The intervention schedule shows both push in and pull out times when teams of instructional aides support reading instruction. Access to intervention and progress monitoring of

students are done through assessments at each trimester. Access for students with special needs is measured by progress monitoring reports from their IEPs. Special education also uses progress monitoring reports from specialized intervention curriculums used in its programs. We also use physical education participation rates to track the extent to which all students have access to, and are enrolled in, a broad course of study. Weekly classroom walkthroughs by administration support teachers' robust lesson planning and instructional strategies that fulfill the requirements of a broad course of study.

By engaging in weekly classroom walkthroughs and instructional observations, we are able to ensure all students have access to and are engaging in a broad course of study. The differences between the two sites lie in the instructional delivery and/or learning management systems used to provide direct instruction. Teachers are also provided professional autonomy to personalize instruction based on student strengths and areas of growth.

100% of students K-6 participate in 200 minutes or more of physical education every 10 days. We pride ourselves in ensuring that 100% of students participate in physical fitness testing as measured by the Physical Fitness Test. We are fortunate enough to have science teachers at each site that are trained in and provide NGSS aligned instruction to all students as measured by attendance in the science specialty classes at both sites. All K-3 students are able to participate in weekly music and garden instruction. Students in grades 4-6 are provided with weekly conversational Spanish instruction.

While we're committed to individualized support, an ongoing barrier we've identified is the challenge of providing intervention for general education students requiring Tier 2 and Tier 3 support, without pulling them from essential core classroom instruction and grade-level content. Our analysis of site schedules revealed this as an ongoing challenge. To better support all learners, especially those with individualized needs, our administration is committed to ensuring that all grade-level teachers across both school sites will teach the same core content simultaneously. This strategic scheduling allows us to provide targeted support to special education students working toward academic goals, as they can receive pull-out services across multiple classes in the same grade without missing out on grade-level curriculum. This approach also significantly benefits general education students requiring Tier 2 and 3 interventions in reading and math, we call this time "Walk to Learn".

We initially implemented this initiative two years ago but it is something that needs to be revisited each year in order to observe positive results. Looking ahead to next year, we

are continuing this synchronized core instruction model, reinforcing our dedication to providing equitable access to learning for every student.

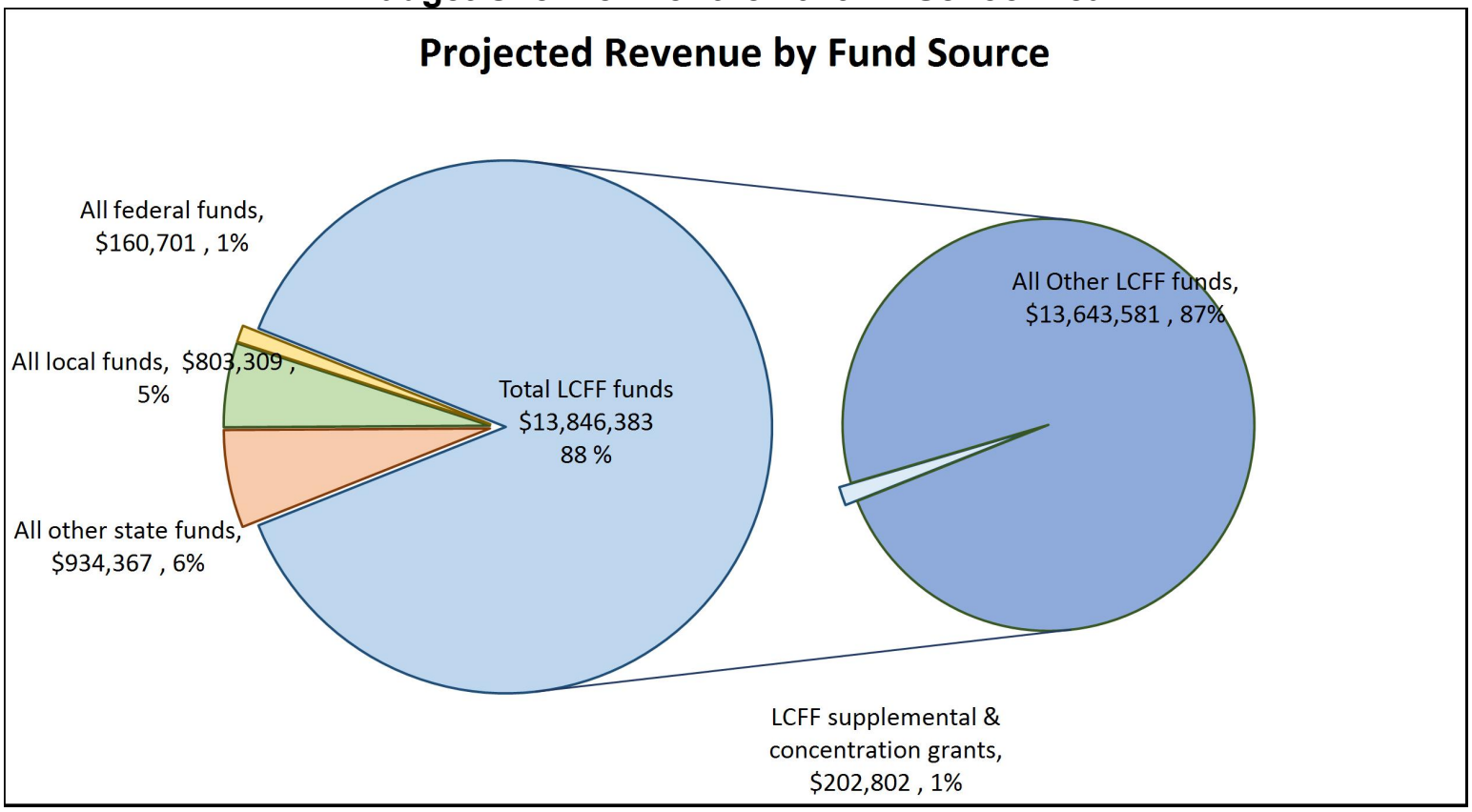
**Outcome: Standard Met**

# LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Cardiff Elementary School District
CDS Code: 37680076037766
School Year: 2026-27
LEA contact information:
Jill Vinson
Superintendent
jill.vinson@cardiffschools.com
760--632--5890

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

## Budget Overview for the 2026-27 School Year

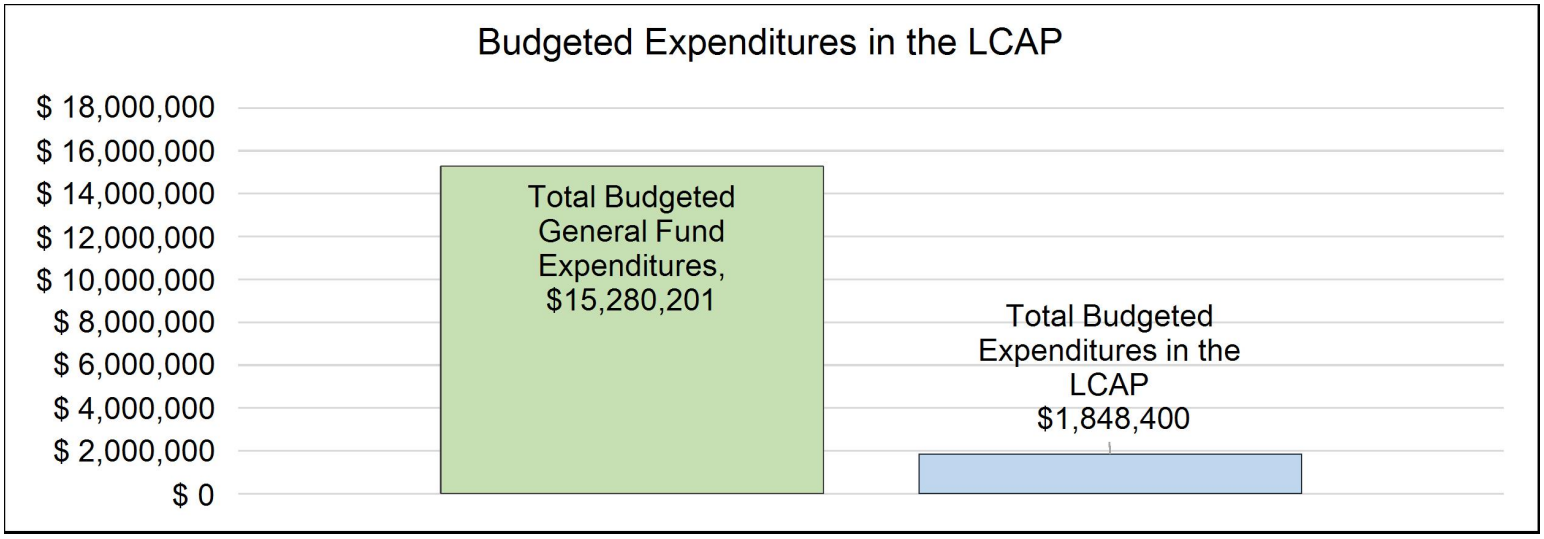



This chart shows the total general purpose revenue Cardiff Elementary School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Cardiff Elementary School District is $15,744,760, of which $13846383 is Local Control Funding Formula (LCFF), $934367 is other state funds, $803309 is local funds, and $160701 is federal funds. Of the $13846383 in LCFF Funds, $202802 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

# LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.




This chart provides a quick summary of how much Cardiff Elementary School District plans to spend for 2026-27. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Cardiff Elementary School District plans to spend $15280201 for the 2026-27 school year. Of that amount, $1848400 is tied to actions/services in the LCAP and $13,431,801 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

We do not include expenditures for ongoing maintenance and special ed services.

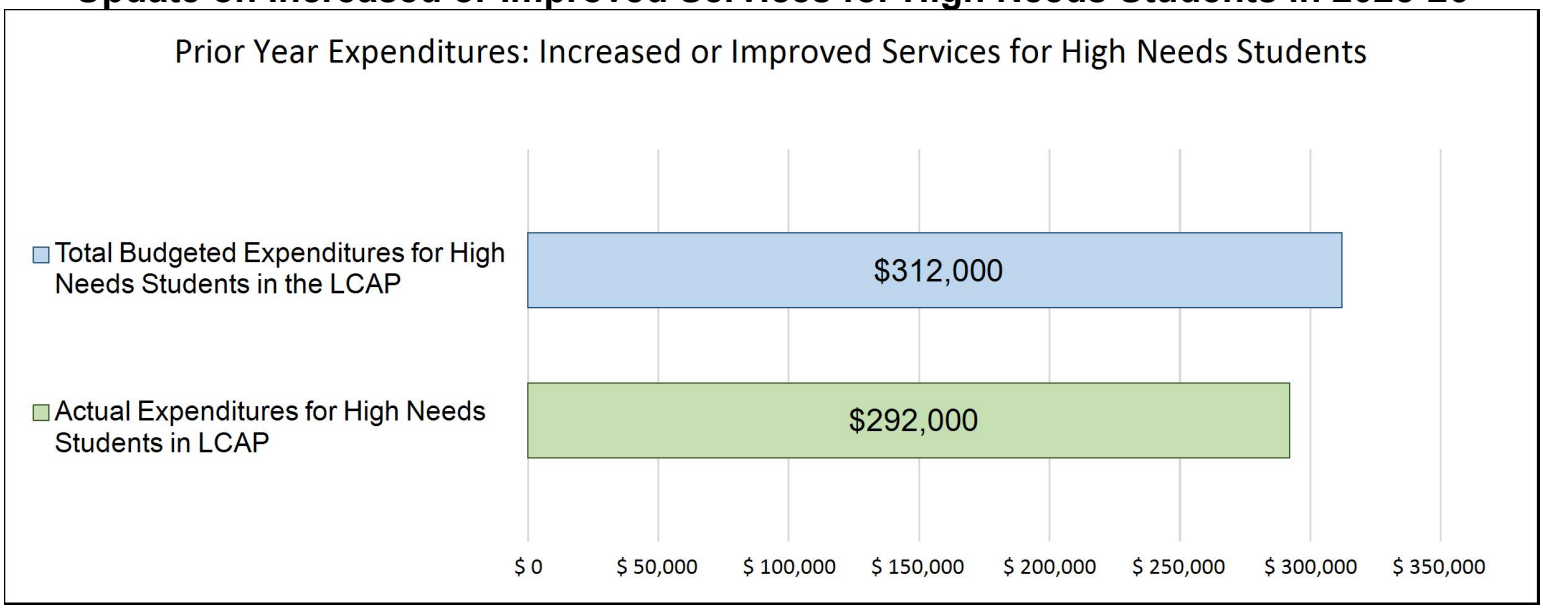
## Increased or Improved Services for High Needs Students in the LCAP for the 2026-27 School Year

In 2026-27, Cardiff Elementary School District is projecting it will receive $202802 based on the enrollment of foster youth, English learner, and low-income students. Cardiff Elementary School District must describe how it intends to increase or improve services for high needs students in the LCAP. Cardiff Elementary School District plans to spend $303000 towards meeting this requirement, as described in the LCAP.

The LEA is providing additional support for high need students to address math and language arts needs.

# LCFF Budget Overview for Parents

## Update on Increased or Improved Services for High Needs Students in 2025-26




This chart compares what Cardiff Elementary School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Cardiff Elementary School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2025-26, Cardiff Elementary School District's LCAP budgeted $312000 for planned actions to increase or improve services for high needs students. Cardiff Elementary School District actually spent $292000 for actions to increase or improve services for high needs students in 2025-26.

The difference between the budgeted and actual expenditures of $20,000 had the following impact on Cardiff Elementary School District’s ability to increase or improve services for high needs students:

The LEA budgets for unexpected expenditures and it didn't impact services as we met all our needs.

# Local Control and Accountability Plan

**The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.**

| Local Educational Agency (LEA) Name | Contact Name and Title | Email and Phone |
|---|---|---|
| Cardiff Elementary School District | Jill Vinson<br>Superintendent | jill.vinson@cardiffschools.com<br>760--632--5890 |

# Plan Summary [2026-27]

## General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA. LEAs may also provide information about their strategic plan, vision, etc.

Established in 1913, the Cardiff School District, with 641 students, is a small school experience by the sea. Our district consists of two award winning schools; Cardiff School serves approximately 259 students in grades K-2 and Ada Harris School serves approximately 382 students in grades 3-6. The district demographics include 11.4% socioeconomically disadvantaged students and 4.8% English Learners, 0.5% Foster Youth, and 15.1% Students with Disabilities. Cardiff Schools provide a quality education in a high performance district. We are proud to be a part of a community with high expectations for education and achievement. We enjoy a supportive and engaged community and active parent involvement. Our schools provide a positive foundation for a lifetime of learning and friendships. At Cardiff Schools, students discover, find their passion, and develop a love for learning.

## Reflections: Annual Performance

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

Cardiff School District is proud of its commitment to delivering a high-quality, holistic educational experience for all students. The district has achieved considerable progress across multiple priorities this year. The Lifelong Learner Profile Committee successfully launched the remaining three icons and developed progressions for each, resulting in a strong presence of the Lifelong Learner Profile across all classrooms. The district also continued to deepen its implementation of i-Ready by providing grade-level professional development, empowering staff to use data for targeted intervention and acceleration. This initiative benefited both multilingual learners and students requiring additional support. Overall, students demonstrated 8.68% growth in CAASPP English Language Arts and maintained proficiency

levels in CAASPP mathematics. Our local indicator i-Ready showed 81% K-2 and 73% 3-6 are scoring on or above grade level for English Language Arts and 75% K-2 and 67% 3-6 are scoring on or above grade level for mathematics. Multilingual learners showed 13.6% growth in English Learner proficiency compared to the 2024–25 school year. Social-emotional learning remained a priority, with a full-time counselor increasing access to services, organizing engaging activities, and supporting student leadership. As a result of expanded counseling support, increased use of independent study contracts, and proactive outreach from front-office teams, the district's chronic absenteeism rate decreased by 1.7%, and suspension rates also declined. The district's overall chronic absenteeism rate is 6.6%, with one student group in the orange category (Socioeconomically Disadvantaged). At Cardiff School, the chronic absenteeism rate is 8.2%, representing a decrease of 0.3%, with three student groups in orange (Socioeconomically Disadvantaged, Students with Disabilities, and White). At Ada Harris, the chronic absenteeism rate is 5.2%, representing a decrease of 2.6%, with three student groups in orange (Hispanic, Two or More Races, and Socioeconomically Disadvantaged).To promote greater coherence in technology use across classrooms, the district formed a technology committee to explore transitioning to a K–6 learning management system and to begin staff professional development focused on the use of artificial intelligence as a tool to support teaching and administrative practices. All of the district's LREBG funds have been expended in Goal 1, Action 1.2, and represented in Metric 1.1. The LREBG funds provided students requiring support in language arts and math additional targeted intervention support. Cardiff School District remains dedicated to continuous improvement and ensuring the success of every student.

2023-24 School Year - Annual Performance Reflection
The Cardiff School District is proud of the quality of instruction and whole child educational experience that we offer to our students. Throughout this year, we have provided a consistent focus on social emotional learning and well being of our students by providing monthly districtwide focus on our Cardiff Way and character traits. By providing teachers with a monthly classroom lesson bank, positive recognition of students at monthly assemblies, and enhanced communication of the focus to educational partners. Our intervention teachers have provided targeted intervention in the areas of language arts and mathematics to our Multilingual students and students not meeting benchmarks. A team of teachers piloted i-Ready language arts and mathematics diagnostics in spring to be able to provide more concise personalized instruction for students in their classrooms. All teachers continue to engage students in personalized learning opportunities to ensure students are receiving instruction that meets their individualized needs. Based on state data, California Assessment of Student Performance and Progress (CAASPP),73.5% of our students met or exceeded standards in English language arts (ELA) and 71.39% of our students met or exceeded standards for math. Our data represents a 1.22% increase of students meeting or exceeding standards in ELA and a 2.18% decrease in students meeting or exceeding standards in math.Our lowest state performance indicator at both schools is in the area of chronic absenteeism. At Cardiff School, the chronic absenteeism rate is 14.6% with three student groups in the orange category (Hispanic, Two or More Races, and Socioeconomically Disadvantaged). At Ada Harris, the chronic absenteeism rate is 14% with two student groups in the orange category (Socioeconomically Disadvantaged and White). Our educational partners indicated in our LCAP survey that they appreciate the strong sense of community, supportive and responsive staff, continued focus on social-emotional learning, wide variety of specialized programs, and the variety of parent volunteer opportunities and community night events.

## Reflections: Technical Assistance

As applicable, a summary of the work underway as part of technical assistance.

n/a

# Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

### *Schools Identified*

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

n/a

### *Support for Identified Schools*

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

n/a

### *Monitoring and Evaluating Effectiveness*

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

n/a

# Engaging Educational Partners

A summary of the process used to engage educational partners in the development of the LCAP.

School districts and county offices of education must, at a minimum, consult with teachers, principals, administrators, other school personnel, local bargaining units, parents, and students in the development of the LCAP.

Charter schools must, at a minimum, consult with teachers, principals, administrators, other school personnel, parents, and students in the development of the LCAP.

An LEA receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

| Educational Partner(s) | Process for Engagement |
|---|---|
| Certificated Staff, Classified Staff, Local Bargaining Unit (CETA), District Parent Advisory (Cardiff SEA), Special Education Local Plan Administrator, Administrative Leadership including Principals and the Superintendent, and Parents | A LCAP Survey link was sent to all educational partners in early spring to collect input on district priorities. |
| K- 6 Students | Student focus groups met in the spring of 2026 with the school counselor and principal to provide input on school and district priorities. |
| Parent Advisory Committees (School Site Council and English Learner Advisory Council) | The School Site Council met on May 21, 2026 and the English Learner Advisory Committee met on May 7, 2026 to review and provide input on the LCAP draft plan. |
| Board of Trustees | The Board of Trustees were consulted and reviewed the LCAP draft. Public hearing was held on June 4, 2026. Board approval on June 8,2026. |

A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

All educational partners, including staff, expressed overall satisfaction with the district’s enhanced focus on being committed to providing access to high quality programs for all students. They highlighted the district’s strong commitment to intervention and acceleration in English language arts and math, weekly small group reading instruction, personalized instruction to include student voice and choice, project-based learning, opportunities for parent involvement throughout the year, student-led clubs, and focus on the Cardiff Lifelong Learner Profile.

Parents shared a desire for more academic challenge through rigorous instruction and increased opportunities for acceleration of learning for advanced students, continued access to specialty classes, more opportunities for at-home practice of newly learned skills. The majority of respondents indicated they are aware of the Lifelong Learner Profile and their students refer to it.

Students shared that they enjoy their kind and caring teachers, new lunch time games and music at recess, being able to access the library after school, field day, birthday lunch, student-led clubs, and spirit days. They expressed interest in having a volleyball court at Cardiff School, no assigned seating in the classroom, more class contests, more healthy treats, an outdoor calming area with fidgets and a peace path at Ada Harris.

Across all groups, there was a strong sense that the Cardiff School District fosters a warm, welcoming, collaborative, and engaging culture. Educational partners appreciate the district's encouragement of parent participation and the many family-oriented events provided in partnership with the Cardiff SEA.

# Goals and Actions

## Goal

| Goal # | Description | Type of Goal |
|---|---|---|
| 1 | Ensure excellence in student learning for all students in all subject areas through high quality instruction, responsive intervention, and acceleration. | Broad Goal |

State Priorities addressed by this goal.

Priority 1: Basic (Conditions of Learning)
Priority 2: State Standards (Conditions of Learning)
Priority 4: Pupil Achievement (Pupil Outcomes)
Priority 7: Course Access (Conditions of Learning)
Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

A focus on high-quality instruction to include providing intervention for students not meeting benchmarks and acceleration for students exceeding benchmarks emerged as a high priority for all educational partners.

## Measuring and Reporting Results

| Metric # | Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Target for Year 3 Outcome | Current Difference from Baseline |
|---|---|---|---|---|---|---|
| 1.1 | Increase student scores on local data measures in ELA by 6% for all students and 9% English Learner subgroup and in math by 6% for all students. (Includes LREBG funds). | In ELA, 76% of K-2 students and 74% of 3-6 students and in math 67% of K-2 students and 65% of 3-6 students scored at or above proficiency on local assessments (iReady). On CAASPP, 68.84% of 3-6 students met or exceeded standards in ELA and 69.69% met or exceeded standards in | In ELA, 84% of K-2 students and 75% of 3-6 students and in math 76% of K-2 students and 68% of 3-6 students scored at or above proficiency on local assessments (iReady). On CAASPP, 71.66% of 3-6 students met or exceeded | In ELA, 81% of K-2 students and 74% of 3-6 students and in math 75% of K-2 students and 67% of 3-6 students scored at or above proficiency on local assessments (iReady). On CAASPP, 77.52% of 3-6 students met or exceeded | In ELA, 82% of K-2 students and 80% of 3-6 students and in math 73% of K-2 students and 71% of 3-6 students will score at or above proficiency on local assessments (iReady). On CAASPP, 71% of 3-6 students met or exceeded | Difference from baseline:<br>iReady indicator:<br>ELA:<br>K-2 - 81% from 76% (+5%), 3-6 - 74% from 74% (maintained).<br>Math:<br>K-2 - 75% from 67% (+8%), 3-6 - 67% from 65% (+ 2%)<br>CAASPP: |

| Metric # | Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Target for Year 3 Outcome | Current Difference from Baseline |
|---|---|---|---|---|---|---|
| | | math. 37% of K-2 and 32% of 3-6 English learner students scored at or above proficiency in ELA on local assessments (iReady). | standards in ELA and 67.64% met or exceeded standards in math. 53% of K-2 and 29% of 3-6 English learner students scored at or above proficiency in ELA on local assessments (iReady). | standards in ELA and 68.78% met or exceeded standards in math. 30% of K-2 and 17% of 3-6 English learner students scored at or above proficiency in ELA on local assessments (iReady). | standards in ELA and 72% met or exceeded standards in math. 46% of K-2 and 41% of 3-6 English learner students scored at or above proficiency in ELA on local assessments (iReady). | ELA: 77.52% from 68.84% (+8.68%) Math: 68.78% from 69.69% (-0.91%) EL ELA iReady: K-2: 40% from 37% (+3%) 3-6: 17% from 32% (- 15%) |
| 1.2 | Basic Services | 100% fully credentialed teachers in appropriate assignments, all students have access to Common Core aligned instructional materials, both schools scored "Good" or better on the FIT. | 100% fully credentialed teachers in appropriate assignments, all students have access to Common Core aligned instructional materials, both schools scored "Good" or better on the FIT. | 100% fully credentialed teachers in appropriate assignments, all students have access to Common Core aligned instructional materials, both schools scored "Good" or better on the FIT. | 100% fully credentialed teachers in appropriate assignments, all students have access to Common Core aligned instructional materials, both schools scored "Good" or better on the FIT. | No difference from baseline. 100% of teachers are fully credentialed. |
| 1.3 | Increase the percentage of English learners reclassified as English proficient each year by 1%. | 13% (5) English Learner students were reclassified as English Proficient. | 15% (5) English Learner students were reclassified as English Proficient. | 14% (3) English Learner students were reclassified as English Proficient. | 16% English Learner students were reclassified as English Proficient. | Difference from baseline: English Learner Proficiency 13% to 14% (+1%) |
| 1.4 | Ensure implementation and access to Common Core State Standards for all students, including English Learners, and ELD for English | Common Core State Standards are being implemented for 100% of students and ELD for English learners, in all classrooms. | Common Core State Standards are being implemented for 100% of students and ELD for | Common Core State Standards are being implemented for 100% of students and ELD for | Common Core State Standards are being implemented for 100% of students and ELD for | No difference from baseline. Common Core Standards are being implemented for 100% of students |

| Metric # | Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Target for Year 3 Outcome | Current Difference from Baseline |
|---|---|---|---|---|---|---|
| | Learners, for the purposes of gaining content knowledge and English language proficiency as evidenced by classroom walkthroughs and observations. | | English learners, in all classrooms. | English learners, in all classrooms. | English learners, in all classrooms. | and ELD for English Learners in all classrooms. |
| 1.5 | Ensure all students, including unduplicated students and students with exceptional needs, are enrolled in a broad course of study as measured by the number of PE participation minutes and 100% participation in physical fitness testing. 100% of students will participate in NGSS aligned instruction. | 100% of students participate in 200 minutes of physical education every 10 days. 100% of students participated in physical fitness testing. 100% of students participate in NGSS aligned instruction. | 100% of students participate in 200 minutes of physical education every 10 days. 100% of students participated in physical fitness testing. 100% of students participate in NGSS aligned instruction. | 100% of students participate in 200 minutes of physical education every 10 days. 100% of students participated in physical fitness testing. 100% of students participate in NGSS aligned instruction. | 100% of students participate in 200 minutes of physical education every 10 days. 100% of students participated in physical fitness testing. 100% of students participate in NGSS aligned instruction. | No difference from baseline. 100% of students participate in 200 minutes of physical education every 10 days. 100% of students participated in physical fitness testing. 100% of students participate in NGSS aligned instruction. |
| 1.6 | Increase the percentage of English learners who progress by at least one level on the English Language Proficiency Indicator as measured by ELPAC by 1% each year. | 62.5% of English learners progressed at least one English Language Proficiency Indicator level as measured by ELPAC. | 50% of English learners progressed at least one English Language Proficiency Indicator level as measured by ELPAC. | 63.6% of English learners progressed at least one English Language Proficiency Indicator level as measured by ELPAC. | 65.5% of English learners progressed at least one English Language Proficiency Indicator level as measured by ELPAC. | Difference from baseline: English Learners progressed at least one English Language Proficiency Indicator Level as measured by ELPAC 63.6% from 62.5% (+1.1%) |

# Goal Analysis [2025-26]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

Successful Implementation:
Action 1.1 Local Data Measure - Staff administered the iReady diagnostic three times this year for K-6 students. Teachers received one grade-specific training on data analysis, student placement, and personalized instruction.
Action 1.2 Responsive Intervention and Acceleration - Learning Lab teachers, instructional assistants, and classroom teachers consistently provided intervention for students below grade level and acceleration for students performing at grade level.
Action 1.3 Additional Intervention Support - Targeted academic intervention was provided to socioeconomically disadvantaged and English Learner students.
Action 1.4 English Learners - English Learners received targeted language instruction based on ELPAC assessment results.
Action 1.5 Basic Services - All basic services were provided.
Action 1.6 Specialized Instruction - All students received weekly specialized instruction in STEAM, art, music and garden (K-3) or Spanish (4-6).

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Action 1.1 - Increase in funding due to purchasing a Learning Management System
Action 1.2 - Increase support utilizing LREBG; All LREBG funds have been expended for 2025-26
Action 1.4 - Decrease in funding due to decrease in the amount of materials purchased
Action 1.5 - Funding increased due to an increase cost for supplies and materials.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

Based on our analysis of metric and outcomes, the implementation of the majority of actions were highly effective in achieving Goal 1, as demonstrated by quantitative indicators.

Action 1.1 Local Diagnostic Assessment, Action 1.2 Response to Intervention and Acceleration, Action 1.3 Additional Intervention Support, Action 1.5 Basic Services, and Action 1.6 Specialized Instruction demonstrated strong effectiveness in educating the whole child and increasing academic achievement as evidence of our iReady Diagnostic Data (ELA baseline 76% K-2, 74% 3-6 to current 81% K-2 and 74% 3-6. Math baseline 67% K-2, 65% 3-6 to current 75% K-2, 67% 3-6).

Action 1.4 English Learner support and professional development have shown to be effective as evidence of our English Learners performance on iReady Diagnostic (ELA baseline 37% K-2, 32% 3-6 to current 40%K-2, 17% 3-6), English Learners reclassified as English proficient (baseline 13% to current 14%), English learners progressed at least one English Language Proficiency Indicator (baseline 62.5% to current 63.6%). This increase in performance is evidence that the modified action from 2025-26 school year was effective.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Based on our analysis, here are the planned adjustments for the 2024-27 LCAP cycle:

Goal Description: No changes to current goal focusing on excellence in student learning for all students in all subject areas through high quality instruction, responsive intervention, and acceleration.

Action Modification:
Modification of Action 1.1 (Local Data Measure): The district will purchase a Learning Management System to be used by all students K-6 to effectively measure student growth over time.
Modification of Action 1.2 (Response to Intervention and Acceleration) The Learning Lab staff will now administer the Multitudes Reading Difficulties Screener to all K-2 students annually and provide extra support as indicated by the screener results. The LREBG funds were spent to provide extra hours for learning lab staff to work one on one with students.
Modification of Action 1.4 (English Learners): The funding decrease due to reduce material needs. However the program remains unchanged.

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**

# Actions

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| **1.1** | Local Data Measure | Implement K-6 diagnostic assessment (iReady) three times per year and utilize a K-6 Learning Management System to measure student progress. | $50,000.00 | No |
| **1.2** | Responsive Intervention and Acceleration | Provide small group intervention instruction in Common Core Standards to students not scoring at or above grade level on iReady in ELA and/or Multitudes Reading Difficulties Screener (K-2 only) and/or math and acceleration to students scoring at or above grade level on iReady in ELA and/or math.<br>a. Learning Lab Teacher and Instructional Assistants<br>c. Classroom Teachers<br>LREBG are included in this action ($10,000). | $555,000.00 | No |

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| **1.3** | Additional Intervention Support | Provide additional small group instruction in Common Core Standards to students not scoring at or above grade level on iReady in ELA and/or math.<br>a. Learning Lab Teachers and Instructional Assistants<br>b. Math Support Instructional Assistants | $255,000.00 | Yes |
| **1.4** | English Learners | English learners will be provided English Language Development instruction and additional support in reading and writing based on their ELPAC subtest scores. Staff will review ELPAC score with students and set personalized reading and writing goals with them. All staff will engage in professional development to further their knowledge of applying ELD standards to include integrated and designated ELD to meet the needs of English learner students. | $40,000.00 | Yes |
| **1.5** | Basic Services | a. Appropriate credentialed and assigned certificated and classified staff provide instruction and support to all students, including English learners and students with exceptional needs.<br>b. Provide standards aligned materials to all students.<br>c. Provide professional development and teacher support in California standards.<br>d. Provided 1:1 iPads for all K-6 students.<br>e. Engage students in relevant, personalized learning experiences that require critical thinking, communication, collaboration, and designated English language development.<br>f. 100% of students in grades K-6 will participate in a minimum of 200 minutes every 10 days of engaging physical education<br>g. 100% of students in grades K-6 will participate in NGSS standards instruction<br>h. School facilities are maintained in good repair. | $210,000.00 | No |
| **1.6** | Specialized Instruction | All students will receive specialized instruction:<br>a. STEAM<br>b. Art<br>c. Music (K-3 only)<br>d. Garden (K-3 only) | $500,000.00 | No |

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| | | e. Spanish (4-6 only) | | |

# Goals and Actions

## Goal

| Goal # | Description | Type of Goal |
|---|---|---|
| 2 | Implement the Cardiff School District Lifelong Learner Profile | Broad Goal |

State Priorities addressed by this goal.

Priority 5: Pupil Engagement (Engagement)
Priority 6: School Climate (Engagement)

An explanation of why the LEA has developed this goal.

The Cardiff School District Lifelong Learner Profile was developed by the district's visioning and strategic planning committees and emerged as a high priority for all educational partners as indicated by the LCAP survey results.

## Measuring and Reporting Results

| Metric # | Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Target for Year 3 Outcome | Current Difference from Baseline |
|---|---|---|---|---|---|---|
| 2.1 | Decrease the suspension and expulsion rates by .1% | Suspension rate is .26% and expulsion rate is 0%. | Suspension rate is 0.3% and expulsion rate is 0%. | Suspension rate is 0% and expulsion rate is 0%. | Suspension rate is .16% and expulsion rate is 0%. | Difference from baseline:<br>Suspension rate: 0% from .26% (-0.26%)<br>No difference in the expulsion rate at 0%. |
| 2.2 | Student sense of safety and school connectedness will increase by 1% from the previous year based on the California Healthy Kids Survey and LCAP survey administered annually. | 91% of students feel connected to school and 96% of students feel safe at school as measured by the 2023 California Healthy Kids Survey.<br>97% of parents and staff feel connected to school and 98% of parents and staff feel | 93% of students feel connected to school and 92% of students feel safe at school as measured by the 2023 California Healthy Kids Survey.<br>97% of parents and staff feel | 90% of students feel connected to school and 91% of students feel safe at school as measured by the 2023 California Healthy Kids Survey.<br>98% of parents and staff feel | 94% of students feel connected to school and 99% of students feel safe at school as measured by the 2023 California Healthy Kids Survey.<br>97% of parents and staff feel | Difference from baseline:<br>Students feel connected to school 90% from 91% (-1%)<br>Students feel safe at school 91% from 96% (-5%)<br>Parents and staff feel connected to |

| Metric # | Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Target for Year 3 Outcome | Current Difference from Baseline |
|---|---|---|---|---|---|---|
| | | safe at school as measured by the 2024 LCAP survey. | connected to school and 98% of parents and staff feel safe at school as measured by the 2025 LCAP survey. | connected to school and 98% of parents and staff feel safe at school as measured by the 2026 LCAP survey. | connected to school and 98% of parents and staff feel safe at school as measured by the 2024 LCAP survey. | school 98% from 97% (+1%) Parents and staff feel safe at school 98% from 98% (no change). |
| 2.3 | Increase district-wide attendance rates by .3% each year | Districtwide attendance rate is 95.82% | Districtwide attendance rate is 95.83% | Districtwide attendance rate is 95.84% | Districtwide attendance rate is 96.72% | Districtwide attendance rate Districtwide attendance rate 95.84% from 95.82% (+0.02%) |
| 2.4 | Decrease chronic absenteeism rates by 7% | Chronic absenteeism rate is 14.3%. | Chronic absenteeism rate is 8.2%. | Chronic absenteeism rate is 6.6%. | Chronic absenteeism rate is 7.3%. | Difference from baseline: Chronic absenteeism rate 6.6% from 14.3% (-7.7%) |
| 2.5 | Evidence of the Cardiff School District Lifelong Learner Profile being implemented in 100% of classrooms and will be measured by classroom walkthroughs and observations. | 0% of classrooms are implementing the Cardiff School District Lifelong Learner Profile. | 100% of classrooms are implementing the Cardiff School District Lifelong Learner Profile. | 100% of classrooms are implementing the Cardiff School District Lifelong Learner Profile. | 100% of classrooms are implementing the Cardiff School District Lifelong Learner Profile. | Difference from baseline: Classrooms are implementing the Cardiff School District Lifelong Learner Profile 100% from 0% (+100%) |

# Goal Analysis [2025-26]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

Successful Implementation:
Action 2.1 and Action 2.4: SEL Curriculum and Counselor: The SEL curriculum was reviewed and updated by the SEL counselor, who also provided individual and group counseling throughout the school year in response to teacher and/or parent referrals.

Action 2.2 and Action 2.3: Healthy Kids Survey and Base Program: The Healthy Kids Survey was administered to 5th grade students in spring 2026 and each school site was provided a nurse one day a week.
Action 2.5: Social Studies Curriculum: Teachers received training on the social studies curriculum and it is being implemented in all classrooms.
Action 2.6: Student Engagement: School office teams track student attendance each day and monitor monthly absentee rates. Families interested in independent study receive support, and students who are chronically absent are provided with resources. These efforts have resulted in fewer students being chronically absent.
Action 2.7: Lifelong Learner Profile: A district committee was assembled this year to assist with the implementation of the lifelong learner profile and all icons have been fully implemented in all classrooms.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Action 2.1: Social emotional curriculum cost less than budgeted amount.
Action 2.5: Social Studies curriculum cost less than budgeted amount.
Action 2.6: Decrease due to change in staffing schedule.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

Based on our analysis of metric and outcomes, the implementation of the majority of actions were highly effective in achieving Goal 2, as demonstrated by quantitative indicators.

Action 2.1 SEL Curriculum, Action 2.4 SEL Counselor, Action 2.6 Student Engagement, demonstrated strong effectiveness in increasing student engagement and implementing the district's Lifelong Learner Profile as evidence of a decrease in suspension and expulsion rates (suspension rate baseline .26% to current 0%. Expulsion rate baseline 0% to current 0%), increase in district wide attendance rates (district wide attendance rate baseline 95.82% to current 95.84%), and a decrease in chronic absenteeism rates (chronic absenteeism baseline 14.3% to current 6.6%).

Action 2.2 Healthy Kids Survey, 2.3 District Nurse, 2.5 Social Studies Adoption showed strong effectiveness of students feeling safe and connected to school as evidence by our Healthy Kids Survey and LCAP Parent Survey Data (Healthy Kids Survey baseline 91% of students feel connected to school and 96% of students feel safe at school to current 90% of students feel connected to school and 91% of students feel safe at school).

Action 2.7 Lifelong Learner Profile showed strong effectiveness of being implemented in all classrooms as evidence of the Lifelong Learner Profile being visibly implemented in all classrooms (Lifelong Learner Profile baseline 0% implementing the Cardiff Lifelong Learner Profile to current 100% of classrooms have begun implementation).

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Based on our analysis, there will be no planned adjustments for the 2024-27 LCAP cycle.

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**

# Actions

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| **2.1** | SEL Curriculum | Review SEL curriculum annually and update resources to enhance effectiveness of instruction. Provide professional development and teacher support as needed. | $3,000.00 | No |
| **2.2** | Healthy Kids Survey | Administer the Healthy Kids Survey to 5th grade students annually to measure students connectedness and feeling safe at school. | $0.00 | No |
| **2.3** | Base Program | Provide 20% nurse at each school site. | $33,000.00 | No |
| **2.4** | SEL Counselor | Site based counseling services and community support for outside referrals will be available to support all K-6 students. | $136,400.00 | No |
| **2.5** | Social Studies Curriculum Adoption | Studies Weekly social studies curriculum will be implemented in grades K-6. | $15,000.00 | No |
| **2.6** | Student Engagement | Students who are identified as chronically absent will receive early outreach, support, resources from the office, classroom teacher, and other appropriate staff. | $8,000.00 | No |

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| **2.7** | Lifelong Learner Profile | a. A district committee and/or committees will be formed to assist with district-wide implementation of the lifelong learner profile.<br>b. The five competencies of the lifelong learner profile will be introduced and implemented districtwide.<br>c. Materials and resources needed to support implementation will be purchased as needed.<br>d. Teachers and other staff members will receive professional development and/or attend conferences as appropriate to facilitate implementation. | $20,000.00 | No |

# Goals and Actions

## Goal

| Goal # | Description | Type of Goal |
|---|---|---|
| 3 | Improve and/or increase parent participation in their child(ren)s learning process. | Maintenance of Progress Goal |

State Priorities addressed by this goal.

Priority 3: Parental Involvement (Engagement)

An explanation of why the LEA has developed this goal.

Active parent engagement remains a high priority based on parent input on the LCAP survey.

## Measuring and Reporting Results

| Metric # | Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Target for Year 3 Outcome | Current Difference from Baseline |
|---|---|---|---|---|---|---|
| 3.1 | Increase the number of opportunities for parent participation in classroom, school, and district activities each year. | Parent participation to include classroom volunteer opportunities have been made available to all parents throughout the school year. Our schools and district held a total of 60 special events and/or activities for families to attend. | Parent participation to include classroom volunteer opportunities have been made available to all parents throughout the school year. Our schools and district held a total of 62 special events and/or activities for families to attend. | Parent participation to include classroom volunteer opportunities have been made available to all parents throughout the school year. Our schools and district held a total of 65 special events and/or activities for families to attend. | Parent participation to include classroom volunteer opportunities have been made available to all parents throughout the school year. Our schools and district held a total of 70 special events and/or activities for families to attend. | Difference from baseline: Special events and/or activities for families to attend 65 from 60 (+3) |
| 3.2 | Increase the percentage of staff, parents, and community members providing input on district | 45% percent of families and staff provided input into the district priorities | 47% percent of families and staff provided input into the district | 48% percent of families and staff provided input into the district | 65% percent of families and staff provided input into the district | Difference from baseline: Families and staff provided input into |

| Metric # | Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Target for Year 3 Outcome | Current Difference from Baseline |
|---|---|---|---|---|---|---|
| | priorities as measured by the Cardiff SEA survey. | on the Cardiff SEA survey. | priorities on the Cardiff SEA survey. | priorities on the Cardiff SEA survey. | priorities on the Cardiff SEA survey. | the district priorities on the Cardiff SEA survey 48% from 45% (+3%) |
| 3.3 | Increase the percentage of parents of English Learners, students with disabilities, and unduplicated students that participate in Parent Teacher Conferences from the previous year. | 98% of parents of English Learners, students with disabilities, and unduplicated students participated in Parent Teacher Conferences from the previous year. | 99% of parents of English Learners, students with disabilities, and unduplicated students participated in Parent Teacher Conferences from the previous year. | 98% of parents of English Learners, students with disabilities, and unduplicated students participated in Parent Teacher Conferences from the previous year. | 100% of parents of English Learners, students with disabilities, and unduplicated students participated in Parent Teacher Conferences from the previous year. | Difference from baseline: Parents of English Learners, students with disabilities, and unduplicated students participated in Parent Teacher Conferences from the previous year 98% from 98% (no change) |

# Goal Analysis [2025-26]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

Successful Implementation:
Action 3.1 Base Program: Classroom teachers regularly share volunteer opportunities and activities through newsletters and websites. The district gathered feedback on programming, priorities, and engagement via a spring survey of parents and staff. Throughout the year, the district collaborated with the Cardiff SEA parent foundation to organize family activities at both school sites.
Action 3.2 Bilingual Assistants: Each school has a bilingual assistant who connects with English Learner families at the start of the year and regularly throughout to keep them informed about their child's progress and school involvement opportunities.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Action 3.1: Parent Square communication system and other learning management systems cost more than the budgeted amount.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

Based on our analysis of metric and outcomes, the implementation of the majority of actions were highly effective in achieving Goal 3, as demonstrated by quantitative indicators.

Action 3.1 Base Program and Action 3.2 Bilingual Assistants demonstrated strong effectiveness in increasing parent participation in their child(ren)s learning process as evidence by an increase in special event opportunities (baseline 60 events to current 65 events), an increase in parents completing the Cardiff SEA survey (baseline 45% to current 48%), and an increase of English learners, students with disabilities, and unduplicated students parents maintained participation rate in parent-teacher conferences (98% to current 98%).

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Modified Action
Action 3.1 (Base Program): The Parent Square Communication system and other learning management systems were added to increase home/school communication, bring awareness to parent involvement opportunities, and school events.

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**

# Actions

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| **3.1** | Base Program | a. All classroom teachers will communicate and share classroom activities and volunteer opportunities with parents using a Learning Management System.<br>b. A survey will be sent to all parents to provide input into the district priorities.<br>c. The district will work with our parent organization to develop and promote family activities at each school site. | $15,000.00 | No |
| **3.2** | Bilingual Assistants | The district will provide a bilingual assistant to each school site to support English Learner families in their understanding of achievement data, intervention services, and home-school connections and communication. | $8,000.00 | Yes |

# Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2026-27]

| Total Projected LCFF Supplemental and/or Concentration Grants | Projected Additional 15 percent LCFF Concentration Grant |
|---|---|
| $202802 | $0 |

**Required Percentage to Increase or Improve Services for the LCAP Year**

| Projected Percentage to Increase or Improve Services for the Coming School Year | LCFF Carryover — Percentage | LCFF Carryover — Dollar | Total Percentage to Increase or Improve Services for the Coming School Year |
|---|---|---|---|
| 2.827% | 0.000% | $0.00 | 2.827% |

**The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.**

## Required Descriptions

### *LEA-wide and Schoolwide Actions*

For each action being provided to an entire LEA or school, provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) for whom the action is principally directed, (2) how the action is designed to address the identified need(s) and why it is being provided on an LEA or schoolwide basis, and (3) the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).

| Goal and Action # | Identified Need(s) | How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis | Metric(s) to Monitor Effectiveness |
|---|---|---|---|

### *Limited Actions*

For each action being solely provided to one or more unduplicated student group(s), provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) being served, (2) how the action is designed to address the identified need(s), and (3) how the effectiveness of the action in improving outcomes for the unduplicated student group(s) will be measured.

| Goal and Action # | Identified Need(s) | How the Action(s) are Designed to Address Need(s) | Metric(s) to Monitor Effectiveness |
|---|---|---|---|
| **1.3** | **Action:**<br>Additional Intervention Support<br><br>**Need:**<br>iReady diagnostic results indicated that English Learner and Socioeconomically Disadvantaged students have increased performance in English Language Arts performance, but are still struggling in math.<br><br>**Scope:**<br>Limited to Unduplicated Student Group(s) | We will provide additional support to students not meeting grade level standards in English language arts and/or math to address their specific learning needs to enable them to gain grade level proficiency.<br><br>This action creates additional opportunities for students struggling to meet grade level standards in English language arts and math to receive additional personalized small group instruction multiple times per week in one or both areas of identified need. | We will monitor progress in increasing our Socioeconomically Disadvantaged and English learner students' iReady Reading and Math Diagnostic results.<br><br>ELA iReady:<br>K-2: 40% from 37% (+3%)<br>3-6: 17% from 32% (-15%)<br>(Metric 1.1) |
| **1.4** | **Action:**<br>English Learners<br><br>**Need:**<br>iReady Reading Diagnostic and ELPAC scores indicate that English learner students are struggling with reading and writing skills.<br><br>**Scope:**<br>Limited to Unduplicated Student Group(s) | English Learners will be provided additional reading and writing instruction weekly.<br><br>This action creates additional opportunities for English Learners to gain English proficiency by receiving additional personalized small group instruction multiple times per week in the areas of reading and writing. | We will monitor progress in increasing iReady Reading Diagnostic and ELPAC scores.<br><br>We will monitor reclassification rates of English learners.<br><br>English Learner Reclassification Rate 13% to 14% (+1%)<br>English Language Proficiency Indicator Level as measured by ELPAC 63.6% from 62.5% (+1.1%)<br>(Metric 1.3 and 1.6) |

| Goal and Action # | Identified Need(s) | How the Action(s) are Designed to Address Need(s) | Metric(s) to Monitor Effectiveness |
|---|---|---|---|
| **3.2** | **Action:**<br>Bilingual Assistants<br><br>**Need:**<br>English learner families need assistance in understanding their students' achievement data, intervention services, and help in creating a strong home-school connection.<br><br>**Scope:**<br>Limited to Unduplicated Student Group(s) | Bilingual assistants will provide consistent outreach to English learner families to ensure they have an understanding of how their child is progressing academically and resources available to them. | We will seek feedback from English learner families to continue to improve our outreach. |

For any limited action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage, as applicable.

N/A

## Additional Concentration Grant Funding

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

N/A

| **Staff-to-student ratios by type of school and concentration of unduplicated students** | Schools with a student concentration of 55 percent or less | Schools with a student concentration of greater than 55 percent |
|---|---|---|
| Staff-to-student ratio of classified staff providing direct services to students | N/A | N/A |

| **Staff-to-student ratios by type of school and concentration of unduplicated students** | Schools with a student concentration of 55 percent or less | Schools with a student concentration of greater than 55 percent |
|---|---|---|
| Staff-to-student ratio of certificated staff providing direct services to students | N/A | N/A |

# 2026-27 Total Planned Expenditures Table

| LCAP Year | 1. Projected LCFF Base Grant (Input Dollar Amount) | 2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount) | 3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1) | LCFF Carryover — Percentage (Input Percentage from Prior Year) | Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %) |
|---|---|---|---|---|---|
| Totals | 7173841 | 202802 | 2.827% | 0.000% | 2.827% |

| Totals | LCFF Funds | Other State Funds | Local Funds | Federal Funds | Total Funds | Total Personnel | Total Non-personnel |
|---|---|---|---|---|---|---|---|
| Totals | $1,489,000.00 | $191,400.00 | $165,000.00 | $3,000.00 | $1,848,400.00 | $1,637,400.00 | $211,000.00 |

| Goal # | Action # | Action Title | Student Group(s) | Contributing to Increased or Improved Services? | Scope | Unduplicated Student Group(s) | Location | Time Span | Total Personnel | Total Non-personnel | LCFF Funds | Other State Funds | Local Funds | Federal Funds | Total Funds | Planned Percentage of Improved Services |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 1.1 | Local Data Measure | All | No | | | All Schools | 3 years | $0.00 | $50,000.00 | $50,000.00 | | | | $50,000.00 | |
| 1 | 1.2 | Responsive Intervention and Acceleration | All | No | | | | 3 years | $555,000.00 | $0.00 | $555,000.00 | | | | $555,000.00 | |
| 1 | 1.3 | Additional Intervention Support | English Learners<br>Foster Youth<br>Low Income | Yes | Limited to Unduplicated Student Group(s) | English Learners<br>Foster Youth<br>Low Income | All Schools | 3 years | $255,000.00 | $0.00 | $255,000.00 | | | | $255,000.00 | |
| 1 | 1.4 | English Learners | English Learners | Yes | Limited to Unduplicated Student Group(s) | English Learners | All Schools | 3 years | $40,000.00 | $0.00 | $40,000.00 | | | | $40,000.00 | |
| 1 | 1.5 | Basic Services | All | No | | | All Schools | 3 years | $85,000.00 | $125,000.00 | $210,000.00 | | | | $210,000.00 | |
| 1 | 1.6 | Specialized Instruction | All | No | | | | | $500,000.00 | $0.00 | $280,000.00 | $55,000.00 | $165,000.00 | | $500,000.00 | |
| 2 | 2.1 | SEL Curriculum | All | No | | | All Schools | 3 years | $0.00 | $3,000.00 | | | | $3,000.00 | $3,000.00 | |
| 2 | 2.2 | Healthy Kids Survey | All | No | | | | 3 years | $0.00 | $0.00 | $0.00 | | | | $0.00 | |
| 2 | 2.3 | Base Program | All | No | | | All Schools | 3 years | $33,000.00 | $0.00 | $33,000.00 | | | | $33,000.00 | |
| 2 | 2.4 | SEL Counselor | All | No | | | All Schools | 3 years | $136,400.00 | $0.00 | | $136,400.00 | | | $136,400.00 | |
| 2 | 2.5 | Social Studies Curriculum Adoption | All | No | | | All Schools | 3 years | $0.00 | $15,000.00 | $15,000.00 | | | | $15,000.00 | |

| Goal # | Action # | Action Title | Student Group(s) | Contributing to Increased or Improved Services? | Scope | Unduplicated Student Group(s) | Location | Time Span | Total Personnel | Total Non-personnel | LCFF Funds | Other State Funds | Local Funds | Federal Funds | Total Funds | Planned Percentage of Improved Services |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **2** | **2.6** | Student Engagement | All | No | | | All Schools | 3 years | $8,000.00 | $0.00 | $8,000.00 | | | | $8,000.00 | |
| **2** | **2.7** | Lifelong Learner Profile | All | No | | | All Schools | 3 years | $15,000.00 | $5,000.00 | $20,000.00 | | | | $20,000.00 | |
| **3** | **3.1** | Base Program | All | No | | | All Schools | 3 years | $2,000.00 | $13,000.00 | $15,000.00 | | | | $15,000.00 | |
| **3** | **3.2** | Bilingual Assistants | English Learners | Yes | Limited to Unduplicated Student Group(s) | English Learners | All Schools | 3 years | $8,000.00 | $0.00 | $8,000.00 | | | | $8,000.00 | |

# 2026-27 Contributing Actions Table

| 1. Projected LCFF Base Grant | 2. Projected LCFF Supplemental and/or Concentration Grants | 3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1) | LCFF Carryover — Percentage (Percentage from Prior Year) | Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %) | 4. Total Planned Contributing Expenditures (LCFF Funds) | 5. Total Planned Percentage of Improved Services (%) | Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5) | Totals by Type | Total LCFF Funds |
|---|---|---|---|---|---|---|---|---|---|
| 7173841 | 202802 | 2.827% | 0.000% | 2.827% | $303,000.00 | 0.000% | 4.224 % | **Total:** | $303,000.00 |
| | | | | | | | | **LEA-wide Total:** | $0.00 |
| | | | | | | | | **Limited Total:** | $303,000.00 |
| | | | | | | | | **Schoolwide Total:** | $0.00 |

| Goal | Action # | Action Title | Contributing to Increased or Improved Services? | Scope | Unduplicated Student Group(s) | Location | Planned Expenditures for Contributing Actions (LCFF Funds) | Planned Percentage of Improved Services (%) |
|---|---|---|---|---|---|---|---|---|
| **1** | **1.3** | Additional Intervention Support | Yes | Limited to Unduplicated Student Group(s) | English Learners<br>Foster Youth<br>Low Income | All Schools | $255,000.00 | |
| **1** | **1.4** | English Learners | Yes | Limited to Unduplicated Student Group(s) | English Learners | All Schools | $40,000.00 | |
| **3** | **3.2** | Bilingual Assistants | Yes | Limited to Unduplicated Student Group(s) | English Learners | All Schools | $8,000.00 | |

# 2025-26 Annual Update Table

| Totals | Last Year's Total Planned Expenditures (Total Funds) | Total Estimated Expenditures (Total Funds) |
|---|---|---|
| **Totals** | $1,806,400.00 | $1,785,600.00 |

| Last Year's Goal # | Last Year's Action # | Prior Action/Service Title | Contributed to Increased or Improved Services? | Last Year's Planned Expenditures (Total Funds) | Estimated Actual Expenditures (Input Total Funds) |
|---|---|---|---|---|---|
| **1** | **1.1** | Local Data Measure | No | $30,000.00 | 36000 |
| **1** | **1.2** | Responsive Intervention and Acceleration | No | $555,000.00 | 560000 |
| **1** | **1.3** | Additional Intervention Support | Yes | $246,000.00 | 247000 |
| **1** | **1.4** | English Learners | Yes | $60,000.00 | 39000 |
| **1** | **1.5** | Basic Services | No | $210,000.00 | 210000 |
| **1** | **1.6** | Specialized Instruction | No | $480,000.00 | 480000 |
| **2** | **2.1** | SEL Curriculum | No | $3,000.00 | 1875 |
| **2** | **2.2** | Healthy Kids Survey | No | $0.00 | 0.00 |
| **2** | **2.3** | Base Program | No | $31,000.00 | 31500 |
| **2** | **2.4** | SEL Counselor | No | $134,400.00 | 134000 |
| **2** | **2.5** | Social Studies Curriculum Adoption | No | $15,000.00 | 11000 |

| Last Year's Goal # | Last Year's Action # | Prior Action/Service Title | Contributed to Increased or Improved Services? | Last Year's Planned Expenditures (Total Funds) | Estimated Actual Expenditures (Input Total Funds) |
|---|---|---|---|---|---|
| | | | | | |
| **2** | **2.6** | Student Engagement | No | $8,000.00 | 6000 |
| **2** | **2.7** | Lifelong Learner Profile | No | $20,000.00 | 18500 |
| **3** | **3.1** | Base Program | No | $8,000.00 | 4725 |
| **3** | **3.2** | Bilingual Assistants | Yes | $6,000.00 | 6000 |

# 2025-26 Contributing Actions Annual Update Table

| 6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount) | 4. Total Planned Contributing Expenditures (LCFF Funds) | 7. Total Estimated Expenditures for Contributing Actions (LCFF Funds) | Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4) | 5. Total Planned Percentage of Improved Services (%) | 8. Total Estimated Percentage of Improved Services (%) | Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8) |
|---|---|---|---|---|---|---|
| 186497 | $312,000.00 | $292,000.00 | $20,000.00 | 0.000% | 0.000% | 0.000% |

| Last Year's Goal # | Last Year's Action # | Prior Action/Service Title | Contributing to Increased or Improved Services? | Last Year's Planned Expenditures for Contributing Actions (LCFF Funds) | Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds) | Planned Percentage of Improved Services | Estimated Actual Percentage of Improved Services (Input Percentage) |
|---|---|---|---|---|---|---|---|
| **1** | **1.3** | Additional Intervention Support | Yes | $246,000.00 | 247000 | | |
| **1** | **1.4** | English Learners | Yes | $60,000.00 | 39000 | | |
| **3** | **3.2** | Bilingual Assistants | Yes | $6,000.00 | 6000 | | |

# 2025-26 LCFF Carryover Table

| 9. Estimated Actual LCFF Base Grant (Input Dollar Amount) | 6. Estimated Actual LCFF Supplemental and/or Concentration Grants | LCFF Carryover — Percentage (Percentage from Prior Year) | 10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %) | 7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds) | 8. Total Estimated Actual Percentage of Improved Services (%) | 11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8) | 12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9) | 13. LCFF Carryover — Percentage (12 divided by 9) |
|---|---|---|---|---|---|---|---|---|
| 6971984 | 186497 | 0 | 2.675% | $292,000.00 | 0.000% | 4.188% | $0.00 | 0.000% |

# Local Control and Accountability Plan Instructions

Plan Summary

Engaging Educational Partners

Goals and Actions

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

*For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at LCFF@cde.ca.gov.*

# Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (California Education Code [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.

- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.

- **Accountability and Compliance:** The LCAP serves an important accountability function because the nature of some LCAP template sections require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:

    - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, including long-term English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).

    - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).

        - **NOTE:** As specified in EC Section 62064(b)(1), the LCAP must provide a description of the annual goals, for all pupils and each subgroup of pupils identified pursuant to EC Section 52052, to be achieved for each of the state priorities. Beginning in 2023–24, EC

Section 52052 identifies long-term English learners as a separate and distinct pupil subgroup with a numerical significance at 15 students.

- Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).
- Ensuring that all increases attributable to supplemental and concentration grant calculations, including concentration grant add-on funding and/or LCFF carryover, are reflected in the LCAP (EC sections 52064[b][6], [8], and [11]).

The LCAP template, like each LEA's final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which must: (a) reflect comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (Dashboard), (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in EC sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity's budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2024–25, 2025–26, and 2026–27 school years reflects statutory changes made through Senate Bill 114 (Committee on Budget and Fiscal Review), Chapter 48, Statutes of 2023 and Senate Bill 153, Chapter 38, Statues of 2024.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA's diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

> Given present performance across the state priorities and on indicators in the Dashboard, how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions which, based on research, experience, and input gathered from educational partners, the LEA believes will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP but may include information about effective practices when developing the LCAP and completing the LCAP document. Additionally, the beginning of each template section includes information emphasizing the purpose that section serves.

# Plan Summary

## *Purpose*

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to present a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included throughout each subsequent section of the LCAP.

# Requirements and Instructions

**General Information**

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA. LEAs may also provide information about their strategic plan, vision, etc.

Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA.

- For example, information about an LEA in terms of geography, enrollment, employment, the number and size of specific schools, recent community challenges, and other such information the LEA may wish to include can enable a reader to more fully understand the LEA's LCAP.
- LEAs may also provide information about their strategic plan, vision, etc.
- As part of this response, identify all schools within the LEA receiving Equity Multiplier funding.

**Reflections: Annual Performance**

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

Reflect on the LEA's annual performance on the Dashboard and local data. This may include both successes and challenges identified by the LEA during the development process.

LEAs are encouraged to highlight how they are addressing the identified needs of student groups, and/or schools within the LCAP as part of this response.

As part of this response, the LEA must identify the following, which will remain unchanged during the three-year LCAP cycle:

- Any school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard;
- Any student group within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard; and/or
- Any student group within a school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard.

*EC* Section 52064.4 requires that an LEA that has unexpended Learning Recovery Emergency Block Grant (LREBG) funds must include one or more actions funded with LREBG funds within the 2026-27, 2026-27 and 2027-28 LCAPs, as applicable to the LEA. To implement the requirements of *EC* Section 52064.4, all LEAs must do the following:

- For the 2025–26, 2026–27, and 2027–28 LCAP years, identify whether or not the LEA has unexpended LREBG funds for the applicable LCAP year.
    - If the LEA has unexpended LREBG funds the LEA must provide the following:
        - The goal and action number for each action that will be funded, either in whole or in part, with LREBG funds; and
        - An explanation of the rationale for selecting each action funded with LREBG funds. This explanation must include:
            - An explanation of how the action is aligned with the allowable uses of funds identified in *EC* Section 32526(c)(2); and
            - An explanation of how the action is expected to address the area(s) of need of students and schools identified in the needs assessment required by *EC* Section 32526(d).
                - For information related to the allowable uses of funds and the required needs assessment, please see the Program Information tab on the LREBG Program Information web page.
            - Actions may be grouped together for purposes of these explanations.
            - The LEA may provide these explanations as part of the action description rather than as part of the Reflections: Annual Performance.
    - If the LEA does not have unexpended LREBG funds, the LEA is not required to conduct the needs assessment required by *EC* Section 32627(d), to provide the information identified above or to include actions funded with LREBG funds within the 2026-27, 2026-27 and 2027-28 LCAPs.

**Reflections: Technical Assistance**

As applicable, a summary of the work underway as part of technical assistance.

Annually identify the reason(s) the LEA is eligible for or has requested technical assistance consistent with EC sections 47607.3, 52071, 52071.5, 52072, or 52072.5, and provide a summary of the work underway as part of receiving technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance, however this also includes LEAs that have requested technical assistance from their COE.

- If the LEA is not eligible for or receiving technical assistance, the LEA may respond to this prompt as “Not Applicable.”

**Comprehensive Support and Improvement**
An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

### Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

- Identify the schools within the LEA that have been identified for CSI.

### Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

- Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.

### Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

- Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

# Engaging Educational Partners

## *Purpose*

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard, accountability, and improvement across the state priorities and locally identified priorities (EC Section 52064[e][1]). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public to understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

# Requirements

## *Requirements*

**School districts and COEs:** *EC* Section 52060(g) and *EC* Section 52066(g) specify the educational partners that must be consulted when developing the LCAP:

- Teachers,

- Principals,
- Administrators,
- Other school personnel,
- Local bargaining units of the LEA,
- Parents, and
- Students

A school district or COE receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Before adopting the LCAP, school districts and COEs must share it with the applicable committees, as identified below under Requirements and Instructions. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

**Charter schools:** *EC* Section 47606.5(d) requires that the following educational partners be consulted with when developing the LCAP:

- Teachers,
- Principals,
- Administrators,
- Other school personnel,
- Parents, and
- Students

A charter school receiving Equity Multiplier funds must also consult with educational partners at the school generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for the school.

The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals. Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the CDE's LCAP webpage.

Before the governing board/body of an LEA considers the adoption of the LCAP, the LEA must meet the following legal requirements:

- For school districts, see *Education Code* Section 52062;
    - **Note:** Charter schools using the LCAP as the School Plan for Student Achievement must meet the requirements of *EC* Section 52062(a).
- For COEs, see *Education Code* Section 52068; and
- For charter schools, see *Education Code* Section 47606.5.

- **NOTE:** As a reminder, the superintendent of a school district or COE must respond, in writing, to comments received by the applicable committees identified in the *Education Code* sections listed above. This includes the parent advisory committee and may include the English learner parent advisory committee and, as of July 1, 2024, the student advisory committee, as applicable.

## *Instructions*

Respond to the prompts as follows:

A summary of the process used to engage educational partners in the development of the LCAP.

School districts and county offices of education must, at a minimum, consult with teachers, principals, administrators, other school personnel, local bargaining units, parents, and students in the development of the LCAP.

Charter schools must, at a minimum, consult with teachers, principals, administrators, other school personnel, parents, and students in the development of the LCAP.

An LEA receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Complete the table as follows:

Educational Partners

Identify the applicable educational partner(s) or group(s) that were engaged in the development of the LCAP.

Process for Engagement

Describe the engagement process used by the LEA to involve the identified educational partner(s) in the development of the LCAP. At a minimum, the LEA must describe how it met its obligation to consult with all statutorily required educational partners, as applicable to the type of LEA.

- A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA's philosophical approach to engaging its educational partners.

- An LEA receiving Equity Multiplier funds must also include a summary of how it consulted with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

Describe any goals, metrics, actions, or budgeted expenditures in the LCAP that were influenced by or developed in response to the educational partner feedback.

- A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP.

- An LEA receiving Equity Multiplier funds must include a description of how the consultation with educational partners at schools generating Equity Multiplier funds influenced the development of the adopted LCAP.

- For the purposes of this prompt, this may also include, but is not necessarily limited to:
    - Inclusion of a goal or decision to pursue a Focus Goal (as described below)
    - Inclusion of metrics other than the statutorily required metrics
    - Determination of the target outcome on one or more metrics
    - Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
    - Inclusion of action(s) or a group of actions
    - Elimination of action(s) or group of actions
    - Changes to the level of proposed expenditures for one or more actions
    - Inclusion of action(s) as contributing to increased or improved services for unduplicated students
    - Analysis of effectiveness of the specific actions to achieve the goal
    - Analysis of material differences in expenditures
    - Analysis of changes made to a goal for the ensuing LCAP year based on the annual update process
    - Analysis of challenges or successes in the implementation of actions

# Goals and Actions

## *Purpose*

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal must be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

## *Requirements and Instructions*

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs must consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard, in determining whether and how to prioritize its goals within the LCAP. As previously stated, strategic planning that

is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students, and to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- Focus Goal: A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
    - All Equity Multiplier goals must be developed as focus goals. For additional information, see Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding below.
- Broad Goal: A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- Maintenance of Progress Goal: A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

**Requirement to Address the LCFF State Priorities**

At a minimum, the LCAP must address all LCFF priorities and associated metrics articulated in *EC* sections 52060(d) and 52066(d), as applicable to the LEA. The *LCFF State Priorities Summary* provides a summary of *EC* sections 52060(d) and 52066(d) to aid in the development of the LCAP.

Respond to the following prompts, as applicable:

## Focus Goal(s)

Description

The description provided for a Focus Goal must be specific, measurable, and time bound.

- An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach.
- The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Type of Goal

Identify the type of goal being implemented as a Focus Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

- An explanation must be based on Dashboard data or other locally collected data.
- LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners.
- LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

## Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding

Description

LEAs receiving Equity Multiplier funding must include one or more focus goals for each school generating Equity Multiplier funding. In addition to addressing the focus goal requirements described above, LEAs must adhere to the following requirements.

Focus goals for Equity Multiplier schoolsites must address the following:

(A) All student groups that have the lowest performance level on one or more state indicators on the Dashboard, and

(B) Any underlying issues in the credentialing, subject matter preparation, and retention of the school's educators, if applicable.

- Focus Goals for each and every Equity Multiplier schoolsite must identify specific metrics for each identified student group, as applicable.
- An LEA may create a single goal for multiple Equity Multiplier schoolsites if those schoolsites have the same student group(s) performing at the lowest performance level on one or more state indicators on the Dashboard or, experience similar issues in the credentialing, subject matter preparation, and retention of the school's educators.
    - When creating a single goal for multiple Equity Multiplier schoolsites, the goal must identify the student groups and the performance levels on the Dashboard that the Focus Goal is addressing; or,
    - The common issues the schoolsites are experiencing in credentialing, subject matter preparation, and retention of the school's educators, if applicable.

Type of Goal

Identify the type of goal being implemented as an Equity Multiplier Focus Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

- An explanation must be based on Dashboard data or other locally collected data.
- LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners.
- LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.
- In addition to this information, the LEA must also identify:
    - The school or schools to which the goal applies

LEAs are encouraged to approach an Equity Multiplier goal from a wholistic standpoint, considering how the goal might maximize student outcomes through the use of LCFF and other funding in addition to Equity Multiplier funds.

- Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the Expanded Learning Opportunities Program (ELO-P), the Literacy Coaches and Reading Specialists (LCRS) Grant Program, and/or the California Community Schools Partnership Program (CCSPP).
- This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.

**Note:** *EC* Section 42238.024(b)(1) requires that Equity Multiplier funds be used for the provision of evidence-based services and supports for students. Evidence-based services and supports are based on objective evidence that has informed the design of the service or support and/or guides the modification of those services and supports. Evidence-based supports and strategies are most commonly based on educational research and/or metrics of LEA, school, and/or student performance.

## Broad Goal

Description

Describe what the LEA plans to achieve through the actions included in the goal.

- The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal.

- The goal description organizes the actions and expected outcomes in a cohesive and consistent manner.
- A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

Type of Goal

Identify the type of goal being implemented as a Broad Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

## Maintenance of Progress Goal

Description

Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP.

- Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP.
- The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

Type of Goal

Identify the type of goal being implemented as a Maintenance of Progress Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain how the actions will sustain the progress exemplified by the related metrics.

## Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes.

- LEAs must identify metrics for specific student groups, as appropriate, including expected outcomes that address and reduce disparities in outcomes between student groups.
- The metrics may be quantitative or qualitative; but at minimum, an LEA's LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year, as applicable to the type of LEA.
- To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant local indicator self-reflection tools within the Dashboard.
- **Required metrics for LEA-wide actions:** For each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
    - These required metrics may be identified within the action description or the first prompt in the increased or improved services section, however the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.
- **Required metrics for Equity Multiplier goals**: For each Equity Multiplier goal, the LEA must identify:
    - The specific metrics for each identified student group at each specific schoolsite, as applicable, to measure the progress toward the goal, and/or
    - The specific metrics used to measure progress in meeting the goal related to credentialing, subject matter preparation, or educator retention at each specific schoolsite.
- **Required metrics for actions supported by LREBG funds**: To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include at least one metric to monitor the impact of each action funded with LREBG funds included in the goal.
    - The metrics being used to monitor the impact of each action funded with LREBG funds are not required to be new metrics; they may be metrics that are already being used to measure progress towards goals and actions included in the LCAP.

Complete the table as follows:

Metric #

- Enter the metric number.

Metric

- Identify the standard of measure being used to determine progress towards the goal and/or to measure the effectiveness of one or more actions associated with the goal.

Baseline

- Enter the baseline when completing the LCAP for 2024–25.
    - Use the most recent data associated with the metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2023 Dashboard for the baseline of a metric only if that data represents the most recent available data (e.g., high school graduation rate).
    - Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS.
    - Indicate the school year to which the baseline data applies.
    - The baseline data must remain unchanged throughout the three-year LCAP.
        - This requirement is not intended to prevent LEAs from revising the baseline data if it is necessary to do so. For example, if an LEA identifies that its data collection practices for a particular metric are leading to inaccurate data and revises its practice to obtain accurate data, it would also be appropriate for the LEA to revise the baseline data to align with the more accurate data process and report its results using the accurate data.
        - If an LEA chooses to revise its baseline data, then, at a minimum, it must clearly identify the change as part of its response to the description of changes prompt in the Goal Analysis for the goal. LEAs are also strongly encouraged to involve their educational partners in the decision of whether or not to revise a baseline and to communicate the proposed change to their educational partners.
    - Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a new baseline each year, as applicable.

Year 1 Outcome

- When completing the LCAP for 2025–26, enter the most recent data available. Indicate the school year to which the data applies.
    - Note for Charter Schools: Charter schools developing a one-year LCAP may provide the Year 1 Outcome when completing the LCAP for both 2025–26 and 2026–27 or may provide the Year 1 Outcome for 2025–26 and provide the Year 2 Outcome for 2026–27.

Year 2 Outcome

- When completing the LCAP for 2026–27, enter the most recent data available. Indicate the school year to which the data applies.

- Note for Charter Schools: Charter schools developing a one-year LCAP may identify the Year 2 Outcome as not applicable when completing the LCAP for 2026–27 or may provide the Year 2 Outcome for 2026–27.

Target for Year 3 Outcome

- When completing the first year of the LCAP, enter the target outcome for the relevant metric the LEA expects to achieve by the end of the three-year LCAP cycle.
    - Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a Target for Year 1 or Target for Year 2, as applicable.

Current Difference from Baseline

- When completing the LCAP for 2025–26 and 2026–27, enter the current difference between the baseline and the yearly outcome, as applicable.
    - Note for Charter Schools: Charter schools developing a one- or two-year LCAP will identify the current difference between the baseline and the yearly outcome for Year 1 and/or the current difference between the baseline and the yearly outcome for Year 2, as applicable.

Timeline for school districts and COEs for completing the "**Measuring and Reporting Results**" part of the Goal.

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Target for Year 3 Outcome | Current Difference from Baseline |
|---|---|---|---|---|---|
| Enter information in this box when completing the LCAP for **2024–25** or when adding a new metric. | Enter information in this box when completing the LCAP for **2024–25** or when adding a new metric. | Enter information in this box when completing the LCAP for **2025–26**. Leave blank until then. | Enter information in this box when completing the LCAP for **2026–27**. Leave blank until then. | Enter information in this box when completing the LCAP for **2024–25** or when adding a new metric. | Enter information in this box when completing the LCAP for **2025–26** and **2026–27**. Leave blank until then. |

## Goal Analysis:

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective towards achieving the goal. "Effective" means the degree to which the planned actions were successful in producing the target result. Respond to the prompts as instructed.

**Note:** When completing the 2024–25 LCAP, use the 2023–24 Local Control and Accountability Plan Annual Update template to complete the Goal Analysis and identify the Goal Analysis prompts in the 2024–25 LCAP as "Not Applicable."

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

- Describe the overall implementation of the actions to achieve the articulated goal, including relevant challenges and successes experienced with implementation.
    - Include a discussion of relevant challenges and successes experienced with the implementation process.
    - This discussion must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

- Describe the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal. “Effectiveness” means the degree to which the actions were successful in producing the target result and “ineffectiveness” means that the actions did not produce any significant or targeted result.
    - In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal.
    - When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
    - Beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.
    - As noted above, beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period. For actions that have been identified as ineffective, the LEA must identify the ineffective action and must include a description of the following:

- The reasons for the ineffectiveness, and
- How changes to the action will result in a new or strengthened approach.

## Actions:

Complete the table as follows. Add additional rows as necessary.

Action #

- Enter the action number.

Title

- Provide a short title for the action. This title will also appear in the action tables.

Description

- Provide a brief description of the action.
    - For actions that contribute to meeting the increased or improved services requirement, the LEA may include an explanation of how each action is principally directed towards and effective in meeting the LEA's goals for unduplicated students, as described in the instructions for the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.
    - As previously noted, for each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
    - These required metrics may be identified within the action description or the first prompt in the increased or improved services section; however, the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.

Total Funds

- Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the action tables.

Contributing

- Indicate whether the action contributes to meeting the increased or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No.
    - **Note:** for each such contributing action, the LEA will need to provide additional information in the Increased or Improved Services section to address the requirements in *California Code of Regulations*, Title 5 [5 *CCR*] Section 15496 in the Increased or Improved Services section of the LCAP.

***Actions for Foster Youth*:** School districts, COEs, and charter schools that have a numerically significant foster youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to foster youth students.

## Required Actions

### For English Learners and Long-Term English Learners

- LEAs with 30 or more English learners and/or 15 or more long-term English learners must include specific actions in the LCAP related to, at a minimum:
    - Language acquisition programs, as defined in *EC* Section 306, provided to students, and
    - Professional development for teachers.
    - If an LEA has both 30 or more English learners and 15 or more long-term English learners, the LEA must include actions for both English learners and long-term English learners.

### For Technical Assistance

- LEAs eligible for technical assistance pursuant to *EC* sections 47607.3, 52071, 52071.5, 52072, or 52072.5, must include specific actions within the LCAP related to its implementation of the work underway as part of technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance.

### For Lowest Performing Dashboard Indicators

- LEAs that have Red Dashboard indicators for (1) a school within the LEA, (2) a student group within the LEA, and/or (3) a student group within any school within the LEA must include one or more specific actions within the LCAP:
    - The specific action(s) must be directed towards the identified student group(s) and/or school(s) and must address the identified state indicator(s) for which the student group or school received the lowest performance level on the 2023 Dashboard. Each student group and/or school that receives the lowest performance level on the 2023 Dashboard must be addressed by one or more actions.
    - These required actions will be effective for the three-year LCAP cycle.

### For LEAs With Unexpended LREBG Funds

- To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include one or more actions supported with LREBG funds within the 2025–26, 2026–27, and 2027–28 LCAPs, as applicable to the LEA. Actions funded with LREBG funds must remain in the LCAP until the LEA has expended the remainder of its LREBG funds, after which time the actions may be removed from the LCAP.
    - Prior to identifying the actions included in the LCAP the LEA is required to conduct a needs assessment pursuant to *EC* Section 32526(d). For information related to the required needs assessment please see the Program Information tab on the LREBG

Program Information web page. Additional information about the needs assessment and evidence-based resources for the LREBG may be found on the California Statewide System of Support LREBG Resources web page. The required LREBG needs assessment may be part of the LEAs regular needs assessment for the LCAP if it meets the requirements of *EC* Section 32627(d).

- School districts receiving technical assistance and COEs providing technical assistance are encouraged to use the technical assistance process to support the school district in conducting the required needs assessment, the selection of actions funded by the LREBG and/or the evaluation of implementation of the actions required as part of the LCAP annual update process.
- As a reminder, LREBG funds must be used to implement one or more of the purposes articulated in *EC* Section 32526(c)(2).
- LEAs with unexpended LREBG funds must include one or more actions supported by LREBG funds within the LCAP. For each action supported by LREBG funding the action description must:
  - Identify the action as an LREBG action;
  - Include an explanation of how research supports the selected action;
  - Identify the metric(s) being used to monitor the impact of the action; and
  - Identify the amount of LREBG funds being used to support the action.

# Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

## *Purpose*

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students as defined in *EC* Section 42238.02 in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA's description in this section must align with the actions included in the Goals and Actions section as contributing.

Please Note: For the purpose of meeting the Increased or Improved Services requirement and consistent with *EC* Section 42238.02, long-term English learners are included in the English learner student group.

### Statutory Requirements

An LEA is required to demonstrate in its LCAP how it is increasing or improving services for its students who are foster youth, English learners, and/or low-income, collectively referred to as unduplicated students, as compared to the services provided to all students in proportion to the increase in funding it receives based on the number and concentration of unduplicated students in the LEA (*EC* Section 42238.07[a][1], *EC*

Section 52064[b][8][B]; 5 *CCR* Section 15496[a]). This proportionality percentage is also known as the “minimum proportionality percentage” or “MPP.” The manner in which an LEA demonstrates it is meeting its MPP is two-fold: (1) through the expenditure of LCFF funds or through the identification of a Planned Percentage of Improved Services as documented in the Contributing Actions Table, and (2) through the explanations provided in the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.

To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are identified in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided across the entire LEA (LEA-wide action), provided to an entire school (Schoolwide action), or solely provided to one or more unduplicated student group(s) (Limited action).

Therefore, for *any* action contributing to meet the increased or improved services requirement, the LEA must include an explanation of:

- How the action is increasing or improving services for the unduplicated student group(s) (Identified Needs and Action Design), and
- How the action meets the LEA's goals for its unduplicated pupils in the state and any local priority areas (Measurement of Effectiveness).

### LEA-wide and Schoolwide Actions

In addition to the above required explanations, LEAs must provide a justification for why an LEA-wide or Schoolwide action is being provided to all students and how the action is intended to improve outcomes for unduplicated student group(s) as compared to all students.

- Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.

- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students.

### For School Districts Only

Actions provided on an **LEA-wide** basis at **school districts with an unduplicated pupil percentage of less than 55 percent** must also include a description of how the actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions provided on a **Schoolwide** basis for **schools with less than 40 percent enrollment of unduplicated pupils** must also include a description of how these actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

## *Requirements and Instructions*

Complete the tables as follows:

Total Projected LCFF Supplemental and/or Concentration Grants

- Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of foster youth, English learner, and low-income students. This amount includes the Additional 15 percent LCFF Concentration Grant.

Projected Additional 15 percent LCFF Concentration Grant

- Specify the amount of additional LCFF concentration grant add-on funding, as described in *EC* Section 42238.02, that the LEA estimates it will receive in the coming year.

Projected Percentage to Increase or Improve Services for the Coming School Year

- Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 *CCR* Section 15496(a)(7).

LCFF Carryover — Percentage

- Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

LCFF Carryover — Dollar

- Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero ($0).

Total Percentage to Increase or Improve Services for the Coming School Year

- Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEA's percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 *CCR* Section 15496(a)(7).

***Required Descriptions:***

**LEA-wide and Schoolwide Actions**

For each action being provided to an entire LEA or school, provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) for whom the action is principally directed, (2) how the action is designed to address the identified need(s) and why it is being provided on an LEA or schoolwide basis, and (3) the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).

If the LEA has provided this required description in the Action Descriptions, state as such within the table.

Complete the table as follows:

**Identified Need(s)**

Provide an explanation of the unique identified need(s) of the LEA's unduplicated student group(s) for whom the action is principally directed.

An LEA demonstrates how an action is principally directed towards an unduplicated student group(s) when the LEA explains the need(s), condition(s), or circumstance(s) of the unduplicated student group(s) identified through a needs assessment and how the action addresses them. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

**How the Action(s) are Designed to Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis**

Provide an explanation of how the action as designed will address the unique identified need(s) of the LEA's unduplicated student group(s) for whom the action is principally directed and the rationale for why the action is being provided on an LEA-wide or schoolwide basis.

- As stated above, conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.
- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students.

**Metric(s) to Monitor Effectiveness**

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

**Note for COEs and Charter Schools**: In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

**Limited Actions**

For each action being solely provided to one or more unduplicated student group(s), provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) being served, (2) how the action is designed to address the identified need(s), and (3) how the effectiveness of the action in improving outcomes for the unduplicated student group(s) will be measured.

If the LEA has provided the required descriptions in the Action Descriptions, state as such.

Complete the table as follows:

**Identified Need(s)**

Provide an explanation of the unique need(s) of the unduplicated student group(s) being served identified through the LEA's needs assessment. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

**How the Action(s) are Designed to Address Need(s)**

Provide an explanation of how the action is designed to address the unique identified need(s) of the unduplicated student group(s) being served.

## Metric(s) to Monitor Effectiveness

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

For any limited action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage, as applicable.

- For each action with an identified Planned Percentage of Improved Services, identify the goal and action number and describe the methodology that was used.
- When identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.
- For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA's current pay scale, the LEA estimates would cost $165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of $165,000 by the amount of LCFF Funding identified in the Total Planned Expenditures Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

## Additional Concentration Grant Funding

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

An LEA that receives the additional concentration grant add-on described in *EC* Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

- An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

- Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

- An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as a single-school LEA or an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.

- In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
    - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.
    - The staff-to-student ratio must be based on the number of full-time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
    - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.
    - The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

# Action Tables

Complete the Total Planned Expenditures Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Total Planned Expenditures Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. The word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)
- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2024–25 LCAP, 2024–25 will be the coming LCAP Year and 2023–24 will be the current LCAP Year.

## *Total Planned Expenditures Table*

In the Total Planned Expenditures Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year**: Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant**: Provide the total amount estimated LCFF entitlement for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 *CCR* Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs.

  See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.
- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 *CCR* Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. ***This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.***

- **Goal #**: Enter the LCAP Goal number for the action.
- **Action #**: Enter the action's number as indicated in the LCAP Goal.
- **Action Title**: Provide a title of the action.
- **Student Group(s)**: Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services requirement; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services requirement.
- If "Yes" is entered into the Contributing column, then complete the following columns:
    - **Scope**: The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
    - **Unduplicated Student Group(s)**: Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
    - **Location**: Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span**: Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," or "2 Years," or "6 Months."
- **Total Personnel**: Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel**: This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **LCFF Funds**: Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA's total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
    - **Note:** For an action to contribute towards meeting the increased or improved services requirement, it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds**: Enter the total amount of Other State Funds utilized to implement this action, if any.
    - **Note:** Equity Multiplier funds must be included in the "Other State Funds" category, not in the "LCFF Funds" category. As a reminder, Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the ELO-P, the LCRS, and/or the CCSPP. This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LEA's LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.
- **Local Funds**: Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds**: Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds**: This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services**: For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
    - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

      For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA's current pay scale, the LEA estimates would cost $165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of $165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

## *Contributing Actions Table*

As noted above, information will not be entered in the Contributing Actions Table; however, the ‘Contributing to Increased or Improved Services?’ column will need to be checked to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses.

## *Annual Update Table*

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures**: Enter the total estimated actual expenditures to implement this action, if any.

## *Contributing Actions Annual Update Table*

In the Contributing Actions Annual Update Table, check the ‘Contributing to Increased or Improved Services?’ column to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated based on the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions**: Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
    - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been $169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of $169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

## *LCFF Carryover Table*

- **9. Estimated Actual LCFF Base Grant**: Provide the total amount of estimated LCFF Target Entitlement for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program,

the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 *CCR* Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs. See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 *CCR* Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

## *Calculations in the Action Tables*

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

### Contributing Actions Table

- **4. Total Planned Contributing Expenditures (LCFF Funds)**
    - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column.
- **5. Total Planned Percentage of Improved Services**
    - This percentage is the total of the Planned Percentage of Improved Services column.
- **Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)**
    - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

### Contributing Actions Annual Update Table

Pursuant to *EC* Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- **6. Estimated Actual LCFF Supplemental and Concentration Grants**

- This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on the number and concentration of unduplicated students in the current school year.

- **4. Total Planned Contributing Expenditures (LCFF Funds)**
  - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds).
- **7. Total Estimated Actual Expenditures for Contributing Actions**
  - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds).
- **Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)**
  - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4).
- **5. Total Planned Percentage of Improved Services (%)**
  - This amount is the total of the Planned Percentage of Improved Services column.
- **8. Total Estimated Actual Percentage of Improved Services (%)**
  - This amount is the total of the Estimated Actual Percentage of Improved Services column.
- **Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)**
  - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8).

## LCFF Carryover Table

- **10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 plus Carryover %)**
  - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
- **11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)**
  - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- **12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)**

- If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

  The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- **13. LCFF Carryover — Percentage (12 divided by 9)**
  - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education
November 2024

**Cardiff School District**
**Cardiff-By-The-Sea, California 92007**
**June 8, 2026**

**ITEM:** ADOPT BUDGET FOR THE 2026-2027 FISCAL YEAR

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## BACKGROUND

Each year, the Governing Board must adopt a budget for the new fiscal year no later than June 30th.

## CURRENT CONSIDERATIONS

Attached is the 2026-2027 budget for Cardiff School District. A summary of the general fund budget and the required state forms (SACS) are provided for your review. Also included, is a cash flow analysis and the multiyear projections.

## FINANCIAL IMPLICATIONS

Financial implications for the budget are included in the report.

## RECOMMENDATION

The Chief Business Officer will provide the Trustees with a brief overview of the 2026-2027 budget and will be available for questions. Following the discussion of the report, it is recommended that the Board adopt the proposed budget for Cardiff School District for the 2026-2027 year as submitted.

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: www.cardiffschools.com

Date: 06/01/2026

Public Hearing:

Place: Cardiff School Multipurpose Room

Date: 06/04/2026

Time: 05:00PM

Adoption Date: 06/08/2026

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Jill Vinson

Title: Superintendent

Contact person for additional information on the budget reports:

Name: Courtney Jasper

Title: Chief Business Officer

Telephone: 760-632-5890

E-mail: courtney.jasper@cardiffschools.com

**Criteria and Standards Review Summary**

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

| CRITERIA AND STANDARDS | | | Met | Not Met |
|---|---|---|---|---|
| 1 | Average Daily Attendance | Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years. | X | |
| 2 | Enrollment | Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years. | X | |
| 3 | ADA to Enrollment | Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years. | | X |
| 4 | Local Control Funding Formula (LCFF) Revenue | Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years. | | X |
| 5 | Salaries and Benefits | Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years. | X | |
| 6a | Other Revenues | Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years. | | X |
| 6b | Other Expenditures | Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years. | X | |
| 7 | Ongoing and Major Maintenance Account | If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget. | n/a | |
| 8 | Deficit Spending | Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years. | X | |

| | | | | |
|---|---|---|---|---|
| 9a | Fund Balance | Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years. | X | |
| 9b | Cash Balance | Projected general fund cash balance will be positive at the end of the current fiscal year. | X | |
| 10 | Reserves | Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years. | X | |
| **SUPPLEMENTAL INFORMATION** | | | **No** | **Yes** |
| S1 | Contingent Liabilities | Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? | | X |
| S2 | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources? | X | |
| S3 | Using Ongoing Revenues to Fund One-time Expenditures | Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues? | X | |
| S4 | Contingent Revenues | Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? | X | |
| S5 | Contributions | Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years? | | X |
| **SUPPLEMENTAL INFORMATION (continued)** | | | **No** | **Yes** |
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | X |
| | | • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment? | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | X | |
| | | • If yes, are they lifetime benefits? | n/a | |
| | | • If yes, do benefits continue beyond age 65? | n/a | |
| | | • If yes, are benefits funded by pay-as-you-go? | n/a | |
| S7b | Other Self-insurance Benefits | Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)? | X | |
| S8 | Status of Labor Agreements | Are salary and benefit negotiations still open for: | | |
| | | • Certificated? (Section S8A, Line 1) | | X |
| | | • Classified? (Section S8B, Line 1) | | X |
| | | • Management/supervisor/confidential? (Section S8C, Line 1) | n/a | |
| S9 | Local Control and Accountability Plan (LCAP) | • Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? | | X |
| | | • Adoption date of the LCAP or an update to the LCAP: | 06/08/2026 | |
| S10 | LCAP Expenditures | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? | | X |
| **ADDITIONAL FISCAL INDICATORS** | | | **No** | **Yes** |
| A1 | Negative Cash Flow | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | X | |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | X | |
| A3 | Declining Enrollment | Is enrollment decreasing in both the prior fiscal year and budget year? | | X |
| A4 | New Charter Schools Impacting District Enrollment | Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year? | X | |
| A5 | Salary Increases Exceed COLA | Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | X | |
| **ADDITIONAL FISCAL INDICATORS (continued)** | | | **No** | **Yes** |
| A6 | Uncapped Health Benefits | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | X | |
| A7 | Independent Financial System | Is the district's financial system independent from the county office system? | X | |

| | | | | |
|---|---|---|---|---|
| A8 | Fiscal Distress Reports | Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a). | X | |
| A9 | Change of CBO or Superintendent | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months? | X | |

CARDIFF SCHOOL DISTRICT
BUDGET SUMMARY 2026-2027

| | | | UNRESTRICTED | RESTRICTED | TOTAL |
|---|---|---|---|---|---|
| **BEGINNING BALANCE** | | | $2,422,812 | $1,188,647 | $3,611,458 |
| | | | | | |
| **REVENUES** | | | | | |
| | Revenue Limit/LCFF Sources | | $13,785,448 | $60,936 | $13,846,383 |
| | Federal Revenue | | $0 | $160,701 | $160,701 |
| | State Revenue | | $132,550 | $801,817 | $934,367 |
| | Local Revenue | | $335,000 | $468,309 | $803,309 |
| | **TOTAL REVENUES** | | **$14,252,998** | **$1,491,763** | **$15,744,761** |
| **EXPENDITURES** | | | | | |
| | Certificated Salaries | | $5,488,538 | $934,130 | $6,422,668 |
| | Classified Salaries | | $2,112,389 | $320,536 | $2,432,925 |
| | STRS & PERS | | $1,594,440 | $901,251 | $2,495,691 |
| | Other Labor Related Costs | | $1,071,125 | $171,931 | $1,243,056 |
| | Books/Supplies | | $302,472 | $59,250 | $361,722 |
| | Services | | $1,180,495 | $426,000 | $1,606,495 |
| | Equipment | | $0 | $0 | $0 |
| | Tuition - Special Ed Regional | | $0 | $250,000 | $250,000 |
| | Debt Service | | $467,644 | $0 | $467,644 |
| | **TOTAL EXPENDITURES** | | **$12,217,103** | **$3,063,098** | **$15,280,201** |
| | | | | | |
| **EXCESS/DEFICIENCY** | | | **$2,035,895** | **-$1,571,335** | **$464,560** |
| | | | | | |
| Contributions | FUND 4000 | | | | -$417,986 |
| | | | | | |
| **NET EXCESS/DEFICIENCY** | | | | | $46,574 |
| | | | | | |
| **ENDING BALANCE** | | | | | **$3,658,032** |
| | Restricted Monies | | | | $895,325 |
| | Revolving Cash | | | | $1,500 |
| | | | | | |
| **NET ENDING BALANCE** | | | | | **$2,761,207** |
| | *Property Tax Assumption* | | | | *4.25%* |
| | *Reserves Percentage* | | | | *18.1%* |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals Unrestricted (A) | 2025-26 Estimated Actuals Restricted (B) | 2025-26 Estimated Actuals Total Fund col. A + B (C) | 2026-27 Budget Unrestricted (D) | 2026-27 Budget Restricted (E) | 2026-27 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 13,024,877.40 | 59,871.00 | 13,084,748.40 | 13,785,447.50 | 60,936.00 | 13,846,383.50 | 5.8% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 205,292.00 | 205,292.00 | 0.00 | 160,701.00 | 160,701.00 | -21.7% |
| 3) Other State Revenue | | 8300-8599 | 137,322.31 | 1,181,471.05 | 1,318,793.36 | 132,550.00 | 801,817.00 | 934,367.00 | -29.1% |
| 4) Other Local Revenue | | 8600-8799 | 293,000.00 | 473,513.00 | 766,513.00 | 335,000.00 | 468,309.00 | 803,309.00 | 4.8% |
| 5) TOTAL, REVENUES | | | 13,455,199.71 | 1,920,147.05 | 15,375,346.76 | 14,252,997.50 | 1,491,763.00 | 15,744,760.50 | 2.4% |
| **B. EXPENDITURES** | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 5,238,225.60 | 1,055,664.13 | 6,293,889.73 | 5,488,537.60 | 934,129.93 | 6,422,667.53 | 2.0% |
| 2) Classified Salaries | | 2000-2999 | 2,002,221.79 | 328,917.64 | 2,331,139.43 | 2,112,388.81 | 320,536.27 | 2,432,925.08 | 4.4% |
| 3) Employee Benefits | | 3000-3999 | 2,542,961.05 | 1,042,757.09 | 3,585,718.14 | 2,665,565.48 | 1,073,182.01 | 3,738,747.49 | 4.3% |
| 4) Books and Supplies | | 4000-4999 | 314,511.13 | 63,039.24 | 377,550.37 | 302,472.00 | 59,250.00 | 361,722.00 | -4.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,098,390.53 | 473,700.00 | 1,572,090.53 | 1,180,495.00 | 426,000.00 | 1,606,495.00 | 2.2% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 41,298.46 | 41,298.46 | 0.00 | 0.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>7400-7499 | 467,478.00 | 288,000.00 | 755,478.00 | 467,644.00 | 250,000.00 | 717,644.00 | -5.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 11,663,788.10 | 3,293,376.56 | 14,957,164.66 | 12,217,102.89 | 3,063,098.21 | 15,280,201.10 | 2.2% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 1,791,411.61 | (1,373,229.51) | 418,182.10 | 2,035,894.61 | (1,571,335.21) | 464,559.40 | 11.1% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 398,000.00 | 0.00 | 398,000.00 | 417,986.00 | 0.00 | 417,986.00 | 5.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (1,800,000.00) | 1,800,000.00 | 0.00 | (1,500,000.00) | 1,500,000.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (2,198,000.00) | 1,800,000.00 | (398,000.00) | (1,917,986.00) | 1,500,000.00 | (417,986.00) | 5.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (406,588.39) | 426,770.49 | 20,182.10 | 117,908.61 | (71,335.21) | 46,573.40 | 130.8% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,791,440.17 | 761,876.32 | 3,553,316.49 | 2,422,811.78 | 1,188,646.81 | 3,611,458.59 | 1.6% |
| b) Audit Adjustments | | 9793 | 37,960.00 | 0.00 | 37,960.00 | 0.00 | 0.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2026-27 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| c) As of July 1 - Audited (F1a + F1b) | | | 2,829,400.17 | 761,876.32 | 3,591,276.49 | 2,422,811.78 | 1,188,646.81 | 3,611,458.59 | 0.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,829,400.17 | 761,876.32 | 3,591,276.49 | 2,422,811.78 | 1,188,646.81 | 3,611,458.59 | 0.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,422,811.78 | 1,188,646.81 | 3,611,458.59 | 2,540,720.39 | 1,117,311.60 | 3,658,031.99 | 1.3% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 1,188,647.23 | 1,188,647.23 | 0.00 | 1,117,312.02 | 1,117,312.02 | -6.0% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 2,422,811.78 | (.42) | 2,422,811.36 | 2,540,720.39 | (.42) | 2,540,719.97 | 4.9% |
| **G. ASSETS** | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 0.00 | 0.00 | 0.00 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | 0.00 | 0.00 | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 0.00 | 0.00 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | 0.00 | 0.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2026-27 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| 9) Lease Receivable | | 9380 | 0.00 | 0.00 | 0.00 | | | | |
| 10) TOTAL, ASSETS | | | 0.00 | 0.00 | 0.00 | | | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| **I. LIABILITIES** | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 0.00 | 0.00 | | | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | 0.00 | 0.00 | | | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| **K. FUND EQUITY** | | | | | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 0.00 | 0.00 | 0.00 | | | | |
| **LCFF SOURCES** | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 386,643.00 | 0.00 | 386,643.00 | 386,643.00 | 0.00 | 386,643.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 119,364.00 | 0.00 | 119,364.00 | 115,000.00 | 0.00 | 115,000.00 | -3.7% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 53,000.00 | 0.00 | 53,000.00 | 52,000.00 | 0.00 | 52,000.00 | -1.9% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 12,027,870.40 | 0.00 | 12,027,870.40 | 12,838,804.50 | 0.00 | 12,838,804.50 | 6.7% |
| Unsecured Roll Taxes | | 8042 | 440,000.00 | 0.00 | 440,000.00 | 400,000.00 | 0.00 | 400,000.00 | -9.1% |
| Prior Years' Taxes | | 8043 | (2,000.00) | 0.00 | (2,000.00) | (2,000.00) | 0.00 | (2,000.00) | 0.0% |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals Unrestricted (A) | 2025-26 Estimated Actuals Restricted (B) | 2025-26 Estimated Actuals Total Fund col. A + B (C) | 2026-27 Budget Unrestricted (D) | 2026-27 Budget Restricted (E) | 2026-27 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 13,024,877.40 | 0.00 | 13,024,877.40 | 13,790,447.50 | 0.00 | 13,790,447.50 | 5.9% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | (5,000.00) | 0.00 | (5,000.00) | New |
| Property Taxes Transfers | | 8097 | 0.00 | 59,871.00 | 59,871.00 | 0.00 | 60,936.00 | 60,936.00 | 1.8% |
| LCFF Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 13,024,877.40 | 59,871.00 | 13,084,748.40 | 13,785,447.50 | 60,936.00 | 13,846,383.50 | 5.8% |
| **FEDERAL REVENUE** | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 179,330.00 | 179,330.00 | 0.00 | 147,375.00 | 147,375.00 | -17.8% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 18,962.00 | 18,962.00 | 0.00 | 6,826.00 | 6,826.00 | -64.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 7,000.00 | 7,000.00 | | 6,500.00 | 6,500.00 | -7.1% |
| Title III, Immigrant Student Program | 4201 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title III, English Learner Program | 4203 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals Unrestricted (A) | 2025-26 Estimated Actuals Restricted (B) | 2025-26 Estimated Actuals Total Fund col. A + B (C) | 2026-27 Budget Unrestricted (D) | 2026-27 Budget Restricted (E) | 2026-27 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Other Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 205,292.00 | 205,292.00 | 0.00 | 160,701.00 | 160,701.00 | -21.7% |
| **OTHER STATE REVENUE** | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| Special Education Master Plan | | | | | | | | | |
| Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 23,329.69 | 0.00 | 23,329.69 | 23,300.00 | 0.00 | 23,300.00 | -0.1% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 113,992.62 | 48,939.24 | 162,931.86 | 109,250.00 | 47,150.00 | 156,400.00 | -4.0% |
| Tax Relief Subventions | | | | | | | | | |
| Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from | | | | | | | | | |
| State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Expanded Learning Opportunities Program (ELO-P) | 2600 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Arts and Music in Schools (Prop 28) | 6770 | 8590 | | 73,000.00 | 73,000.00 | | 65,000.00 | 65,000.00 | -11.0% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 1,059,531.81 | 1,059,531.81 | 0.00 | 689,667.00 | 689,667.00 | -34.9% |
| TOTAL, OTHER STATE REVENUE | | | 137,322.31 | 1,181,471.05 | 1,318,793.36 | 132,550.00 | 801,817.00 | 934,367.00 | -29.1% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals Unrestricted (A) | 2025-26 Estimated Actuals Restricted (B) | 2025-26 Estimated Actuals Total Fund col. A + B (C) | 2026-27 Budget Unrestricted (D) | 2026-27 Budget Restricted (E) | 2026-27 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **OTHER LOCAL REVENUE** | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 90,000.00 | 0.00 | 90,000.00 | 95,000.00 | 0.00 | 95,000.00 | 5.6% |
| Interest | | 8660 | 88,000.00 | 0.00 | 88,000.00 | 90,000.00 | 0.00 | 90,000.00 | 2.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenue from Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 115,000.00 | 0.00 | 115,000.00 | 150,000.00 | 0.00 | 150,000.00 | 30.4% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2026-27 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 473,513.00 | 473,513.00 | | 468,309.00 | 468,309.00 | -1.1% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 293,000.00 | 473,513.00 | 766,513.00 | 335,000.00 | 468,309.00 | 803,309.00 | 4.8% |
| TOTAL, REVENUES | | | 13,455,199.71 | 1,920,147.05 | 15,375,346.76 | 14,252,997.50 | 1,491,763.00 | 15,744,760.50 | 2.4% |
| **CERTIFICATED SALARIES** | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 4,609,746.60 | 814,050.33 | 5,423,796.93 | 4,846,777.60 | 682,326.13 | 5,529,103.73 | 1.9% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 241,613.80 | 241,613.80 | 0.00 | 251,803.80 | 251,803.80 | 4.2% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 628,479.00 | 0.00 | 628,479.00 | 641,760.00 | 0.00 | 641,760.00 | 2.1% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 5,238,225.60 | 1,055,664.13 | 6,293,889.73 | 5,488,537.60 | 934,129.93 | 6,422,667.53 | 2.0% |
| **CLASSIFIED SALARIES** | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 600,583.70 | 328,917.64 | 929,501.34 | 611,078.82 | 320,536.27 | 931,615.09 | 0.2% |
| Classified Support Salaries | | 2200 | 422,872.73 | 0.00 | 422,872.73 | 437,937.29 | 0.00 | 437,937.29 | 3.6% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 198,957.00 | 0.00 | 198,957.00 | 232,551.00 | 0.00 | 232,551.00 | 16.9% |
| Clerical, Technical and Office Salaries | | 2400 | 617,788.27 | 0.00 | 617,788.27 | 618,560.65 | 0.00 | 618,560.65 | 0.1% |
| Other Classified Salaries | | 2900 | 162,020.09 | 0.00 | 162,020.09 | 212,261.05 | 0.00 | 212,261.05 | 31.0% |
| TOTAL, CLASSIFIED SALARIES | | | 2,002,221.79 | 328,917.64 | 2,331,139.43 | 2,112,388.81 | 320,536.27 | 2,432,925.08 | 4.4% |
| **EMPLOYEE BENEFITS** | | | | | | | | | |
| STRS | | 3101-3102 | 991,647.62 | 765,253.72 | 1,756,901.34 | 1,047,273.53 | 785,732.68 | 1,833,006.21 | 4.3% |
| PERS | | 3201-3202 | 534,865.35 | 117,932.27 | 652,797.62 | 547,165.73 | 115,518.03 | 662,683.76 | 1.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 228,451.82 | 44,855.10 | 273,306.92 | 241,232.22 | 45,321.90 | 286,554.12 | 4.8% |
| Health and Welfare Benefits | | 3401-3402 | 691,213.20 | 95,911.40 | 787,124.60 | 727,884.60 | 109,855.40 | 837,740.00 | 6.4% |
| Unemployment Insurance | | 3501-3502 | 3,839.11 | 550.30 | 4,389.41 | 3,797.56 | 568.81 | 4,366.37 | -0.5% |
| Workers' Compensation | | 3601-3602 | 92,943.95 | 18,254.30 | 111,198.25 | 98,211.84 | 16,185.19 | 114,397.03 | 2.9% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2026-27 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 2,542,961.05 | 1,042,757.09 | 3,585,718.14 | 2,665,565.48 | 1,073,182.01 | 3,738,747.49 | 4.3% |
| **BOOKS AND SUPPLIES** | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 2,000.00 | 2,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 314,511.13 | 61,039.24 | 375,550.37 | 302,472.00 | 59,250.00 | 361,722.00 | -3.7% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 314,511.13 | 63,039.24 | 377,550.37 | 302,472.00 | 59,250.00 | 361,722.00 | -4.2% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | | |
| Subagreements for Services | | 5100 | 101,700.00 | 0.00 | 101,700.00 | 90,000.00 | 0.00 | 90,000.00 | -11.5% |
| Travel and Conferences | | 5200 | 0.00 | 26,700.00 | 26,700.00 | 34,600.00 | 0.00 | 34,600.00 | 29.6% |
| Dues and Memberships | | 5300 | 6,200.00 | 0.00 | 6,200.00 | 7,200.00 | 0.00 | 7,200.00 | 16.1% |
| Insurance | | 5400 - 5499 | 113,709.00 | 0.00 | 113,709.00 | 116,000.00 | 0.00 | 116,000.00 | 2.0% |
| Operations and Housekeeping Services | | 5500 | 255,000.00 | 0.00 | 255,000.00 | 270,000.00 | 0.00 | 270,000.00 | 5.9% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 114,789.00 | 0.00 | 114,789.00 | 87,600.00 | 0.00 | 87,600.00 | -23.7% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 - 5899 | 485,492.53 | 447,000.00 | 932,492.53 | 554,595.00 | 426,000.00 | 980,595.00 | 5.2% |
| Communications | | 5900 | 21,500.00 | 0.00 | 21,500.00 | 20,500.00 | 0.00 | 20,500.00 | -4.7% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,098,390.53 | 473,700.00 | 1,572,090.53 | 1,180,495.00 | 426,000.00 | 1,606,495.00 | 2.2% |
| **CAPITAL OUTLAY** | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 41,298.46 | 41,298.46 | 0.00 | 0.00 | 0.00 | -100.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2026-27 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 41,298.46 | 41,298.46 | 0.00 | 0.00 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 288,000.00 | 288,000.00 | 0.00 | 250,000.00 | 250,000.00 | -13.2% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 208,260.00 | 0.00 | 208,260.00 | 201,426.00 | 0.00 | 201,426.00 | -3.3% |
| Other Debt Service - Principal | | 7439 | 259,218.00 | 0.00 | 259,218.00 | 266,218.00 | 0.00 | 266,218.00 | 2.7% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 467,478.00 | 288,000.00 | 755,478.00 | 467,644.00 | 250,000.00 | 717,644.00 | -5.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 11,663,788.10 | 3,293,376.56 | 14,957,164.66 | 12,217,102.89 | 3,063,098.21 | 15,280,201.10 | 2.2% |
| **INTERFUND TRANSFERS** | | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals Unrestricted (A) | 2025-26 Estimated Actuals Restricted (B) | 2025-26 Estimated Actuals Total Fund col. A + B (C) | 2026-27 Budget Unrestricted (D) | 2026-27 Budget Restricted (E) | 2026-27 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 398,000.00 | 0.00 | 398,000.00 | 417,986.00 | 0.00 | 417,986.00 | 5.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 398,000.00 | 0.00 | 398,000.00 | 417,986.00 | 0.00 | 417,986.00 | 5.0% |
| **OTHER SOURCES/USES** | | | | | | | | | |
| **SOURCES** | | | | | | | | | |
| State Apportionments | | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (1,800,000.00) | 1,800,000.00 | 0.00 | (1,500,000.00) | 1,500,000.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (1,800,000.00) | 1,800,000.00 | 0.00 | (1,500,000.00) | 1,500,000.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| **TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)** | | | (2,198,000.00) | 1,800,000.00 | (398,000.00) | (1,917,986.00) | 1,500,000.00 | (417,986.00) | 5.0% |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals Unrestricted (A) | 2025-26 Estimated Actuals Restricted (B) | 2025-26 Estimated Actuals Total Fund col. A + B (C) | 2026-27 Budget Unrestricted (D) | 2026-27 Budget Restricted (E) | 2026-27 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 13,024,877.40 | 59,871.00 | 13,084,748.40 | 13,785,447.50 | 60,936.00 | 13,846,383.50 | 5.8% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 205,292.00 | 205,292.00 | 0.00 | 160,701.00 | 160,701.00 | -21.7% |
| 3) Other State Revenue | | 8300-8599 | 137,322.31 | 1,181,471.05 | 1,318,793.36 | 132,550.00 | 801,817.00 | 934,367.00 | -29.1% |
| 4) Other Local Revenue | | 8600-8799 | 293,000.00 | 473,513.00 | 766,513.00 | 335,000.00 | 468,309.00 | 803,309.00 | 4.8% |
| 5) TOTAL, REVENUES | | | 13,455,199.71 | 1,920,147.05 | 15,375,346.76 | 14,252,997.50 | 1,491,763.00 | 15,744,760.50 | 2.4% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 7,152,495.61 | 2,557,432.11 | 9,709,927.72 | 7,527,042.10 | 2,363,328.18 | 9,890,370.28 | 1.9% |
| 2) Instruction - Related Services | 2000-2999 | | 1,462,305.99 | 35,845.00 | 1,498,150.99 | 1,544,802.67 | 38,894.00 | 1,583,696.67 | 5.7% |
| 3) Pupil Services | 3000-3999 | | 237,792.18 | 381,239.45 | 619,031.63 | 229,060.00 | 385,630.03 | 614,690.03 | -0.7% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 1,272,987.56 | 30,860.00 | 1,303,847.56 | 1,376,594.05 | 25,246.00 | 1,401,840.05 | 7.5% |
| 8) Plant Services | 8000-8999 | | 1,070,728.76 | 0.00 | 1,070,728.76 | 1,071,960.07 | 0.00 | 1,071,960.07 | 0.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 467,478.00 | 288,000.00 | 755,478.00 | 467,644.00 | 250,000.00 | 717,644.00 | -5.0% |
| 10) TOTAL, EXPENDITURES | | | 11,663,788.10 | 3,293,376.56 | 14,957,164.66 | 12,217,102.89 | 3,063,098.21 | 15,280,201.10 | 2.2% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 1,791,411.61 | (1,373,229.51) | 418,182.10 | 2,035,894.61 | (1,571,335.21) | 464,559.40 | 11.1% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 398,000.00 | 0.00 | 398,000.00 | 417,986.00 | 0.00 | 417,986.00 | 5.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (1,800,000.00) | 1,800,000.00 | 0.00 | (1,500,000.00) | 1,500,000.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (2,198,000.00) | 1,800,000.00 | (398,000.00) | (1,917,986.00) | 1,500,000.00 | (417,986.00) | 5.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (406,588.39) | 426,770.49 | 20,182.10 | 117,908.61 | (71,335.21) | 46,573.40 | 130.8% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,791,440.17 | 761,876.32 | 3,553,316.49 | 2,422,811.78 | 1,188,646.81 | 3,611,458.59 | 1.6% |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2026-27 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| b) Audit Adjustments | | 9793 | 37,960.00 | 0.00 | 37,960.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,829,400.17 | 761,876.32 | 3,591,276.49 | 2,422,811.78 | 1,188,646.81 | 3,611,458.59 | 0.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,829,400.17 | 761,876.32 | 3,591,276.49 | 2,422,811.78 | 1,188,646.81 | 3,611,458.59 | 0.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,422,811.78 | 1,188,646.81 | 3,611,458.59 | 2,540,720.39 | 1,117,311.60 | 3,658,031.99 | 1.3% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 1,188,647.23 | 1,188,647.23 | 0.00 | 1,117,312.02 | 1,117,312.02 | -6.0% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 2,422,811.78 | (.42) | 2,422,811.36 | 2,540,720.39 | (.42) | 2,540,719.97 | 4.9% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 58,000.00 | 57,000.00 | -1.7% |
| 3) Other State Revenue | | 8300-8599 | 272,500.00 | 270,000.00 | -0.9% |
| 4) Other Local Revenue | | 8600-8799 | 4,800.00 | 6,000.00 | 25.0% |
| 5) TOTAL, REVENUES | | | 335,300.00 | 333,000.00 | -0.7% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 152,343.01 | 158,821.24 | 4.3% |
| 3) Employee Benefits | | 3000-3999 | 65,956.36 | 51,931.18 | -21.3% |
| 4) Books and Supplies | | 4000-4999 | 112,000.00 | 114,000.00 | 1.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 4,000.00 | 4,000.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 334,299.37 | 328,752.42 | -1.7% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 1,000.63 | 4,247.58 | 324.5% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 1,000.63 | 4,247.58 | 324.5% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 221,943.75 | 224,367.38 | 1.1% |
| b) Audit Adjustments | | 9793 | 1,423.00 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 223,366.75 | 224,367.38 | 0.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 223,366.75 | 224,367.38 | 0.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 224,367.38 | 228,614.96 | 1.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 224,367.38 | 228,614.96 | 1.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| **FEDERAL REVENUE** | | | | | |
| Child Nutrition Programs | | 8220 | 58,000.00 | 57,000.00 | -1.7% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 58,000.00 | 57,000.00 | -1.7% |
| **OTHER STATE REVENUE** | | | | | |
| Child Nutrition Programs | | 8520 | 272,500.00 | 270,000.00 | -0.9% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 272,500.00 | 270,000.00 | -0.9% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 4,800.00 | 6,000.00 | 25.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 4,800.00 | 6,000.00 | 25.0% |
| TOTAL, REVENUES | | | 335,300.00 | 333,000.00 | -0.7% |
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 152,343.01 | 158,821.24 | 4.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| TOTAL, CLASSIFIED SALARIES | | | 152,343.01 | 158,821.24 | 4.3% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 40,843.00 | 24,559.26 | -39.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 11,653.97 | 12,149.83 | 4.3% |
| Health and Welfare Benefits | | 3401-3402 | 11,418.00 | 13,078.00 | 14.5% |
| Unemployment Insurance | | 3501-3502 | 76.17 | 79.41 | 4.3% |
| Workers' Compensation | | 3601-3602 | 1,965.22 | 2,064.68 | 5.1% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 65,956.36 | 51,931.18 | -21.3% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 8,000.00 | 10,000.00 | 25.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 104,000.00 | 104,000.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 112,000.00 | 114,000.00 | 1.8% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 4,000.00 | 4,000.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 4,000.00 | 4,000.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 334,299.37 | 328,752.42 | -1.7% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund | | 8916 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 58,000.00 | 57,000.00 | -1.7% |
| 3) Other State Revenue | | 8300-8599 | 272,500.00 | 270,000.00 | -0.9% |
| 4) Other Local Revenue | | 8600-8799 | 4,800.00 | 6,000.00 | 25.0% |
| 5) TOTAL, REVENUES | | | 335,300.00 | 333,000.00 | -0.7% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 334,299.37 | 328,752.42 | -1.7% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 334,299.37 | 328,752.42 | -1.7% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 1,000.63 | 4,247.58 | 324.5% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 1,000.63 | 4,247.58 | 324.5% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 221,943.75 | 224,367.38 | 1.1% |
| b) Audit Adjustments | | 9793 | 1,423.00 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 223,366.75 | 224,367.38 | 0.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 223,366.75 | 224,367.38 | 0.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 224,367.38 | 228,614.96 | 1.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 224,367.38 | 228,614.96 | 1.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---|---|---|---|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | 170,447.11 | 174,694.69 |
| 5466 | Child Nutrition: Supply Chain Assistance (SCA) Funds | 53,920.27 | 53,920.27 |
| Total, Restricted Balance | | 224,367.38 | 228,614.96 |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 20,000.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 20,000.00 | 0.00 | -100.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 250,000.00 | 375,000.00 | 50.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 250,000.00 | 375,000.00 | 50.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (230,000.00) | (375,000.00) | 63.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 398,000.00 | 417,986.00 | 5.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 398,000.00 | 417,986.00 | 5.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 168,000.00 | 42,986.00 | -74.4% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,451,066.26 | 1,629,597.26 | 12.3% |
| b) Audit Adjustments | | 9793 | 10,531.00 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,461,597.26 | 1,629,597.26 | 11.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,461,597.26 | 1,629,597.26 | 11.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,629,597.26 | 1,672,583.26 | 2.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 1,629,597.26 | 1,672,583.26 | 2.6% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| **FEDERAL REVENUE** | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 20,000.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 20,000.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 20,000.00 | 0.00 | -100.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 250,000.00 | 375,000.00 | 50.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 250,000.00 | 375,000.00 | 50.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 250,000.00 | 375,000.00 | 50.0% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 398,000.00 | 417,986.00 | 5.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 398,000.00 | 417,986.00 | 5.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 398,000.00 | 417,986.00 | 5.0% |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 20,000.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 20,000.00 | 0.00 | -100.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 250,000.00 | 375,000.00 | 50.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 250,000.00 | 375,000.00 | 50.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)** | | | (230,000.00) | (375,000.00) | 63.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 398,000.00 | 417,986.00 | 5.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 398,000.00 | 417,986.00 | 5.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 168,000.00 | 42,986.00 | -74.4% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,451,066.26 | 1,629,597.26 | 12.3% |
| b) Audit Adjustments | | 9793 | 10,531.00 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,461,597.26 | 1,629,597.26 | 11.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,461,597.26 | 1,629,597.26 | 11.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,629,597.26 | 1,672,583.26 | 2.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 1,629,597.26 | 1,672,583.26 | 2.6% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---|---|---|---|
| Total, Restricted Balance | | 0.00 | 0.00 |

**CARDIFF SCHOOL DISTRICT**
**MULTIYEAR PROJECTIONS**

| | | 2026-2027 | 2027-2028 | 2028-2029 |
|---|---|---|---|---|
| **BEGINNING BALANCE** | | 3,611,459 | 3,658,032 | 3,982,236 |
| | | | | |
| **REVENUES** | Revenue Limit/LCFF Sources | 13,846,384 | 14,354,300 | 14,888,394 |
| | Federal Revenue | 160,701 | 138,530 | 138,530 |
| | State Revenue | 934,367 | 1,007,000 | 1,007,000 |
| | Local Revenue | 803,309 | 800,000 | 800,000 |
| | **TOTAL REVENUE** | **15,744,761** | **16,299,830** | **16,833,924** |
| | | | | |
| **EXPENDITURES** | Certificated Salaries | 6,422,668 | 6,583,234 | 6,747,814 |
| | Classified Salaries | 2,432,925 | 2,493,747 | 2,556,090 |
| | Employee Benefits | 3,738,747 | 3,775,000 | 3,781,000 |
| | Books/Supplies | 361,722 | 363,000 | 363,000 |
| | Services | 1,606,495 | 1,625,000 | 1,629,000 |
| | Equipment | 0 | 0 | 0 |
| | Other Outgo | 717,644 | 717,645 | 652,426 |
| | **TOTAL EXPENDITURES** | **15,280,201** | **15,557,626** | **15,729,330** |
| | | | | |
| EXCESS/DEFIENCY | | **$464,560** | **$742,204** | **$1,104,594** |
| | | | | |
| Contributions | FUND 4000 | ($417,986) | ($418,000) | ($418,000) |
| | | | | |
| | | | | |
| NET EXCESS/DEFIENCY | | $46,574 | $324,204 | $686,594 |
| | | | | |
| **ENDING BALANCE** | | 3,658,033 | 3,982,236 | 4,668,830 |
| **RESERVES** | | | | |
| | Restricted Monies | 895,325 | 750,000 | 750,000 |
| | Revolving Cash | 1,500 | 1,500 | 1,500 |
| | | | | |
| **NET ENDING BALANCE** | | **2,761,208** | **3,230,736** | **3,917,330** |
| | *Budget Assumptions-Reserves* | 18.1% | 21.8% | 26.0% |

| Description | Object Codes | 2026-27 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2027-28 Projection (C) | % Change (Cols. E-C/C) (D) | 2028-29 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF Sources | 8010-8099 | 13,785,447.50 | 3.69% | 14,294,300.00 | 3.74% | 14,828,394.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 132,550.00 | -1.17% | 131,000.00 | 0.00% | 131,000.00 |
| 4. Other Local Revenues | 8600-8799 | 335,000.00 | 1.49% | 340,000.00 | 0.00% | 340,000.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | (1,500,000.00) | 10.00% | (1,650,000.00) | 0.61% | (1,660,000.00) |
| 6. Total (Sum lines A1 thru A5c) | | 12,752,997.50 | 2.84% | 13,115,300.00 | 4.00% | 13,639,394.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 5,488,537.60 | | 5,625,751.04 |
| b. Step & Column Adjustment | | | | 137,213.44 | | 140,643.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 5,488,537.60 | 2.50% | 5,625,751.04 | 2.50% | 5,766,394.04 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 2,112,388.81 | | 2,165,197.81 |
| b. Step & Column Adjustment | | | | 52,809.00 | | 54,129.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 2,112,388.81 | 2.50% | 2,165,197.81 | 2.50% | 2,219,326.81 |
| 3. Employee Benefits | 3000-3999 | 2,665,565.48 | 1.29% | 2,700,000.00 | 0.19% | 2,705,000.00 |
| 4. Books and Supplies | 4000-4999 | 302,472.00 | 0.17% | 303,000.00 | 0.00% | 303,000.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,180,495.00 | 1.23% | 1,195,000.00 | 0.25% | 1,198,000.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 467,644.00 | 0.00% | 467,645.00 | -13.95% | 402,426.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | | 0.00% | |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 417,986.00 | 0.00% | 418,000.00 | 0.00% | 418,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 12,635,088.89 | 1.90% | 12,874,593.85 | 1.07% | 13,012,146.85 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | 117,908.61 | | 240,706.15 | | 627,247.15 |

| Description | Object Codes | 2026-27 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2027-28 Projection (C) | % Change (Cols. E-C/C) (D) | 2028-29 Projection (E) |
|---|---|---|---|---|---|---|
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 2,422,811.78 | | 2,540,720.39 | | 2,781,426.54 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 2,540,720.39 | | 2,781,426.54 | | 3,408,673.69 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 0.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 2,540,720.39 | | 2,781,426.54 | | 3,408,673.69 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 2,540,720.39 | | 2,781,426.54 | | 3,408,673.69 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 2,540,720.39 | | 2,781,426.54 | | 3,408,673.69 |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 2,540,720.39 | | 2,781,426.54 | | 3,408,673.69 |

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

| Description | Object Codes | 2026-27 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2027-28 Projection (C) | % Change (Cols. E-C/C) (D) | 2028-29 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF Sources | 8010-8099 | 60,936.00 | -1.54% | 60,000.00 | 0.00% | 60,000.00 |
| 2. Federal Revenues | 8100-8299 | 160,701.00 | -13.80% | 138,530.00 | 0.00% | 138,530.00 |
| 3. Other State Revenues | 8300-8599 | 801,817.00 | 9.25% | 876,000.00 | 0.00% | 876,000.00 |
| 4. Other Local Revenues | 8600-8799 | 468,309.00 | -1.77% | 460,000.00 | 0.00% | 460,000.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 1,500,000.00 | 10.00% | 1,650,000.00 | 0.61% | 1,660,000.00 |
| 6. Total (Sum lines A1 thru A5c) | | 2,991,763.00 | 6.44% | 3,184,530.00 | 0.31% | 3,194,530.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 934,129.93 | | 957,482.93 |
| b. Step & Column Adjustment | | | | 23,353.00 | | 23,937.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 934,129.93 | 2.50% | 957,482.93 | 2.50% | 981,419.93 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 320,536.27 | | 328,549.27 |
| b. Step & Column Adjustment | | | | 8,013.00 | | 8,213.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 320,536.27 | 2.50% | 328,549.27 | 2.50% | 336,762.27 |
| 3. Employee Benefits | 3000-3999 | 1,073,182.01 | 0.17% | 1,075,000.00 | 0.09% | 1,076,000.00 |
| 4. Books and Supplies | 4000-4999 | 59,250.00 | 1.27% | 60,000.00 | 0.00% | 60,000.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 426,000.00 | 0.94% | 430,000.00 | 0.23% | 431,000.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 250,000.00 | 0.00% | 250,000.00 | 0.00% | 250,000.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 3,063,098.21 | 1.24% | 3,101,032.20 | 1.10% | 3,135,182.20 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (71,335.21) | | 83,497.80 | | 59,347.80 |

| Description | Object Codes | 2026-27 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2027-28 Projection (C) | % Change (Cols. E-C/C) (D) | 2028-29 Projection (E) |
|---|---|---|---|---|---|---|
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 1,188,646.81 | | 1,117,311.60 | | 1,200,809.40 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,117,311.60 | | 1,200,809.40 | | 1,260,157.20 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 1,117,312.02 | | 1,200,809.40 | | 1,260,157.20 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | (.42) | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 1,117,311.60 | | 1,200,809.40 | | 1,260,157.20 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

| Description | Object Codes | 2026-27 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2027-28 Projection (C) | % Change (Cols. E-C/C) (D) | 2028-29 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF Sources | 8010-8099 | 13,846,383.50 | 3.67% | 14,354,300.00 | 3.72% | 14,888,394.00 |
| 2. Federal Revenues | 8100-8299 | 160,701.00 | -13.80% | 138,530.00 | 0.00% | 138,530.00 |
| 3. Other State Revenues | 8300-8599 | 934,367.00 | 7.77% | 1,007,000.00 | 0.00% | 1,007,000.00 |
| 4. Other Local Revenues | 8600-8799 | 803,309.00 | -0.41% | 800,000.00 | 0.00% | 800,000.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 15,744,760.50 | 3.53% | 16,299,830.00 | 3.28% | 16,833,924.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 6,422,667.53 | | 6,583,233.97 |
| b. Step & Column Adjustment | | | | 160,566.44 | | 164,580.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 6,422,667.53 | 2.50% | 6,583,233.97 | 2.50% | 6,747,813.97 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 2,432,925.08 | | 2,493,747.08 |
| b. Step & Column Adjustment | | | | 60,822.00 | | 62,342.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 2,432,925.08 | 2.50% | 2,493,747.08 | 2.50% | 2,556,089.08 |
| 3. Employee Benefits | 3000-3999 | 3,738,747.49 | 0.97% | 3,775,000.00 | 0.16% | 3,781,000.00 |
| 4. Books and Supplies | 4000-4999 | 361,722.00 | 0.35% | 363,000.00 | 0.00% | 363,000.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,606,495.00 | 1.15% | 1,625,000.00 | 0.25% | 1,629,000.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 717,644.00 | 0.00% | 717,645.00 | -9.09% | 652,426.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 417,986.00 | 0.00% | 418,000.00 | 0.00% | 418,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 15,698,187.10 | 1.77% | 15,975,626.05 | 1.07% | 16,147,329.05 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | 46,573.40 | | 324,203.95 | | 686,594.95 |

| Description | Object Codes | 2026-27 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2027-28 Projection (C) | % Change (Cols. E-C/C) (D) | 2028-29 Projection (E) |
|---|---|---|---|---|---|---|
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 3,611,458.59 | | 3,658,031.99 | | 3,982,235.94 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 3,658,031.99 | | 3,982,235.94 | | 4,668,830.89 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 1,117,312.02 | | 1,200,809.40 | | 1,260,157.20 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| 2. Unassigned/Unappropriated | 9790 | 2,540,719.97 | | 2,781,426.54 | | 3,408,673.69 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 3,658,031.99 | | 3,982,235.94 | | 4,668,830.89 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 2,540,720.39 | | 2,781,426.54 | | 3,408,673.69 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | (.42) | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 2,540,719.97 | | 2,781,426.54 | | 3,408,673.69 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 16.18% | | 17.41% | | 21.11% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | Yes | | | | | |

| Description | Object Codes | 2026-27 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2027-28 Projection (C) | % Change (Cols. E-C/C) (D) | 2028-29 Projection (E) |
|---|---|---|---|---|---|---|
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| NCCSE | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | 0.00 | | | | |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | 578.88 | | 537.60 | | 521.88 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 15,698,187.10 | | 15,975,626.05 | | 16,147,329.05 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 15,698,187.10 | | 15,975,626.05 | | 16,147,329.05 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 4.00% | | 4.00% | | 4.00% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 627,927.48 | | 639,025.04 | | 645,893.16 |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details) | | 90,000.00 | | 90,000.00 | | 90,000.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 627,927.48 | | 639,025.04 | | 645,893.16 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| Description | 2025-26 Estimated Actuals | | | 2026-27 Budget | | |
|---|---|---|---|---|---|---|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| **A. DISTRICT** | | | | | | |
| **1. Total District Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 578.49 | 579.00 | 602.76 | 578.88 | 578.00 | 579.00 |
| **2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| **3. Total Basic Aid Open Enrollment Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| **4. Total, District Regular ADA (Sum of Lines A1 through A3)** | 578.49 | 579.00 | 602.76 | 578.88 | 578.00 | 579.00 |
| **5. District Funded County Program ADA** | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| **g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)** | 578.49 | 579.00 | 602.76 | 578.88 | 578.00 | 579.00 |
| **7. Adults in Correctional Facilities** | | | | | | |
| **8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)** | | | | | | |

## Annual Certification Regarding Self-Insured Workers' Compensation Claims

Pursuant to *Education Code* Section 42141, if a school district, either individually or as a member of a joint powers agency (JPA), is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

### To the County Superintendent of Schools:

○ This district is self-insured for workers' compensation claims as defined in *Education Code* Section 42141(a):

- Total liabilities actuarially determined: $ _____
- Less: Amount of total liabilities reserved in budget: $ _____
- Estimated accrued but unfunded liabilities: $ 0.00

◉ This school district is self-insured for workers' compensation claims through the JPA identified below:

San Diego County Schools Risk Management JPA

○ This school district is not self-insured for workers' compensation claims.

### Signature (Original signature required)

| | |
|---|---|
| | 06/08/2026 |
| Signature of Clerk/Secretary of the Governing Board | Date of Meeting (Format: MM/DD/YYYY) |
| Jill Vinson | Superintendent |
| Printed Name | Title |

### For additional information on this certification, please contact:

| | |
|---|---|
| Courtney Jasper | Chief Business Officer |
| Name | Title |
| courtney.jasper@cardiffschools.com | 760-632-5890 |
| Email | Telephone |

District: Cardiff School District
CDS #: 37-68007

**Adopted Budget**
**2026-27 Budget Attachment**
**Balances in Excess of Minimum Reserve Requirements**

## Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

**Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.**

| **Combined Assigned and Unassigned/Unappropriated Fund Balances** | | | |
|---|---|---|---|
| Form | Fund | **2026-27 Budget** | Objects 9780/9789/9790 |
| 01 | General Fund/County School Service Fund | $3,658,031.99 | Form 01 |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | $0.00 | Form 17 |
| | Total Assigned and Unassigned Ending Fund Balances | $3,658,031.99 | |
| | District Standard Reserve Level | 4% | Form 01CS Line 10B-4 |
| | Less District Minimum Reserve for Economic Uncertainties | | Form 01CS Line 10B-7 |
| | Remaining Balance to Substantiate Need | $3,658,031.99 | |

| **Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties** | | | |
|---|---|---|---|
| **Form** | **Fund** | **2026-27 Budget** | **Description of Need** |
| | Total of Substantiated Needs | $0.00 | |

| | | |
|---|---|---|
| **Remaining Unsubstantiated Balance** | **$3,658,031.99** | **Balance should be Zero** |

**Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.**

# CARDIFF ELEMENTARY 2026-27 CASHFLOW

| UPDATE DATE | ACTUALS END BAL TO MONTH OF: | LEAID | BUSINESS UNIT | BUSINESS ADVISOR |
|---|---|---|---|---|
| 5/18/26 | APRIL 2025-26 | 68007 | 00700 | A. Wilmot |

District's authorizing signature

| | | | | | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | TOTAL July - June 30th |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | CHART BEGINNING BALANCE: | $ 3,277,059 | $ 2,953,698 | $ 2,123,618 | $ 1,138,800 | $ 254,785 | $ (56,237) | $ 2,580,118 | $ 3,368,102 | $ 2,801,609 | $ 2,131,814 | $ 5,160,879 | $ 4,464,306 | |
| | | **LCFF SOURCES** | | | | | | | | | | | | | | | |
| 1.1 | S | 8011 | | LCFF | $ 60,196 | $ 60,196 | $ 60,196 | $ 60,196 | $ - | $ - | $ 24,078 | $ 27,289 | $ 27,289 | $ 27,289 | $ 27,289 | $ 27,289 | $ 401,305 |
| 1.2 | S | 8021-8046 | | Property Taxes | $ 64,734 | $ 231,609 | $ 77,601 | $ 196,681 | $ 1,030,380 | $ 3,583,014 | $ 1,808,782 | $ 399,309 | $ 333,634 | $ 4,059,471 | $ 638,666 | $ 569,712 | $ 12,993,592 |
| 1.3 | S | 8012 | | EPA | $ - | $ - | $ 30,973 | $ - | $ - | $ 30,973 | $ - | $ - | $ 30,973 | $ - | $ - | $ 30,973 | $ 123,890 |
| 1.4 | S | 8047 | | RDA Residual Balance & CRD | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 1.5 | S | 8096 | | Charter In Lieu Taxes | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 1.6 | S | 8097 | | Special Education - Prop Tax Transfer | $ - | $ - | $ - | $ - | $ 15,535 | $ - | $ - | $ - | $ 15,535 | $ - | $ - | $ 31,071 | $ 62,141 |
| 1.7 | A | Multiple | | Other Revenue Sources | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | | 8000-8099 | | TOTAL LCFF SOURCES | $ 124,930 | $ 291,805 | $ 168,769 | $ 256,877 | $ 1,045,915 | $ 3,613,986 | $ 1,832,860 | $ 426,597 | $ 407,431 | $ 4,086,760 | $ 665,954 | $ 659,044 | $ 13,580,928 |
| | | **FEDERAL REVENUE** | | | | | | | | | | | | | | | |
| 2.1 | A | 8110 | | Impact Aid | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2.2 | S | 8181&8182 | | Special Education | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2.3 | S/A | 8285 | 9010 roll-up | Federal Pass Through | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2.4 | S | 8290 | 3010&3025 | Title I - Fed Cash Mgmt System | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2.5 | S | 8290 | 4035 | Title II - Fed Cash Mgmt System | $ - | $ - | $ 1,688 | $ - | $ - | $ 1,688 | $ - | $ - | $ 1,688 | $ - | $ - | $ 1,688 | $ 6,751 |
| 2.6 | S | 8290 | 4201&4203 | Title III - Fed Cash Mgmt System | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2.7 | A | Multiple | | Other Federal | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2.8 | M | 8220&8290 | Multiple | Other Federal (One-Time Funding) | $ - | $ - | | $ - | $ - | | $ - | $ - | | $ - | $ - | | $ - |
| | | 8100-8299 | | TOTAL FEDERAL REVENUE | $ - | $ - | $ 1,688 | $ - | $ - | $ 1,688 | $ - | $ - | $ 1,688 | $ - | $ - | $ 1,688 | $ 6,751 |
| | | **OTHER STATE REVENUE** | | | | | | | | | | | | | | | |
| 3.1 | S | 8311-8319 | 6500&6510 | PA Sp. Ed. (SELPA Administrator & Infant) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 3.2 | M | 8311-8319 | | PA Recomputations CY & PY | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 3.3 | S | 8550 | | Mandate Block | $ - | $ - | $ - | $ - | $ 19,335 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 19,335 |
| 3.4 | S | 8560 | | Lottery | $ - | $ - | $ - | $ - | $ - | $ - | $ 33,759 | $ - | $ - | $ 33,759 | $ - | $ 33,759 | $ 101,277 |
| 3.5 | S | 8590 | 0000 | PA Home to School Transportation | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 3.6 | S | 8590 | 2600 | PA Expanded Learning Opportunities Program (TK/K-6) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 3.7 | S | 8590 | 6546 | PA Mental Health-Related Services | $ 5,097 | $ 5,097 | $ 5,097 | $ 5,097 | $ - | $ - | $ 2,039 | $ 2,311 | $ 2,311 | $ 2,311 | $ 2,311 | $ 2,311 | $ 33,980 |
| 3.8 | S | 8590 | 6547 | PA SpEd Early Intervention Preschool Grant | $ 6,589 | $ 6,589 | $ 6,589 | $ 6,589 | $ - | $ - | $ 2,636 | $ 2,987 | $ 2,987 | $ 2,987 | $ 2,987 | $ 2,987 | $ 43,926 |
| 3.9 | S | 8590 | 6770 | PA Arts and Music in Schools (AMS) - (Prop 28) | $ 9,075 | $ 9,075 | $ 9,075 | $ 9,075 | $ - | $ - | $ 3,630 | $ 4,114 | $ 4,114 | $ 4,114 | $ 4,114 | $ 4,114 | $ 60,502 |
| 3.10 | S | 8590 | 7399 | PA LCFF Equity Multiplier | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 3.11 | O | 8590 | 7690 | STRS On-Behalf - Revenue | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 479,862 | $ 479,862 |
| 3.12 | A | Multiple | | Other State | $ 6,442 | $ 6,442 | $ 6,442 | $ 7,278 | $ - | $ - | $ 14,170 | $ 2,927 | $ 2,927 | $ 2,927 | $ 2,927 | $ 102,379 | $ 154,862 |
| 3.13 | M | 8520&8590 | Multiple | Other State (One-Time Funding) | | | | | | | | | | | | | $ - |
| | | 8300-8599 | | TOTAL OTHER STATE REVENUE | $ 27,203 | $ 27,203 | $ 27,203 | $ 28,040 | $ 19,335 | $ - | $ 56,233 | $ 12,339 | $ 12,339 | $ 46,098 | $ 12,339 | $ 625,411 | $ 893,743 |
| | | **OTHER LOCAL REVENUE** | | | | | | | | | | | | | | | |
| 4.1 | S | 8792 | SPED | PA Special Education - Pass Through | $ 71,999 | $ 71,999 | $ 71,999 | $ 71,999 | $ - | $ - | $ 28,799 | $ 32,639 | $ 32,639 | $ 32,639 | $ 32,639 | $ 32,639 | $ 479,991 |
| 4.2 | A | Multiple | | Other Local | $ 4,218 | $ 4,960 | $ 6,356 | $ 23,731 | $ 12,504 | $ 16,573 | $ 51,175 | $ 26,493 | $ 26,107 | $ 12,950 | $ 53,640 | $ 58,303 | $ 297,009 |
| | | 8600-8799 | | TOTAL OTHER LOCAL REVENUE | $ 76,216 | $ 76,959 | $ 78,355 | $ 95,730 | $ 12,504 | $ 16,573 | $ 79,974 | $ 59,133 | $ 58,746 | $ 45,589 | $ 86,279 | $ 90,942 | $ 777,000 |
| | | **OTHER FINANCING SOURCES** | | | | | | | | | | | | | | | |
| 5.1 | A | 8900-8998 | | Transfers In & Other Sources | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | | 8900-8998 | | TOTAL OTHER FINANCING SOURCES | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | | 8000-8998 | | TOTAL REVENUE | $ 228,349 | $ 395,967 | $ 276,015 | $ 380,646 | $ 1,077,754 | $ 3,632,247 | $ 1,969,068 | $ 498,068 | $ 480,204 | $ 4,178,447 | $ 764,572 | $ 1,377,085 | $ 15,258,422 |
| | | **SALARIES & BENEFITS** | | | | | | | | | | | | | | | |
| 6.1 | A | 1000-1999 | | Certificated | $ 57,381 | $ 522,230 | $ 540,928 | $ 560,269 | $ 558,335 | $ 547,375 | $ 547,375 | $ 548,664 | $ 542,217 | $ 549,954 | $ 563,493 | $ 861,358 | $ 6,399,580 |
| 6.2 | A | 2000-2999 | | Classified | $ 86,975 | $ 144,321 | $ 232,968 | $ 210,508 | $ 183,268 | $ 205,729 | $ 187,808 | $ 178,012 | $ 190,436 | $ 173,950 | $ 220,065 | $ 337,386 | $ 2,351,425 |
| 6.3 | A | 3000-3999 | | Benefits | $ 50,242 | $ 214,089 | $ 262,092 | $ 260,171 | $ 249,931 | $ 248,331 | $ 254,411 | $ 259,531 | $ 253,771 | $ 251,211 | $ 267,212 | $ 399,698 | $ 2,970,691 |
| 6.4 | O | 3101-3112 | 7690 | STRS On-Behalf - Expense | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 479,862 | $ 479,862 |
| 6.5 | M | 1000-3999 | | Salaries & Benefits (One-Time Funding) | | | | | | | | | | | | | $ - |
| | | 1000-3999 | | TOTAL SALARIES & BENEFITS | $ 194,598 | $ 880,641 | $ 1,035,987 | $ 1,030,949 | $ 991,535 | $ 1,001,435 | $ 989,594 | $ 986,207 | $ 986,425 | $ 975,114 | $ 1,050,770 | $ 2,078,303 | $ 12,201,557 |
| | | **OTHER EXPENDITURES** | | | | | | | | | | | | | | | |
| 7.1 | A | 4000-4999 | | Supplies | $ 136,271 | $ 49,905 | $ 26,657 | $ 25,738 | $ 14,669 | $ 12,984 | $ 18,499 | $ 16,699 | $ 10,035 | $ 16,354 | $ 21,295 | $ 17,427 | $ 366,531 |
| 7.2 | A | 5500-5599 | | Utilities | $ 2,870 | $ 18,350 | $ 26,115 | $ 31,267 | $ 18,299 | $ 17,273 | $ 22,732 | $ 19,426 | $ 15,992 | $ 18,196 | $ 15,505 | $ 36,290 | $ 242,316 |
| 7.3 | A | 5000-5999 | | Other Services (Excl. Utilities) | $ 61,023 | $ 53,213 | $ 116,090 | $ 138,990 | $ 107,883 | $ 136,343 | $ 134,754 | $ 90,013 | $ 88,954 | $ 138,328 | $ 103,647 | $ 154,478 | $ 1,323,717 |

| | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 7.4 | A | 6000-6999 | Capital | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 7.5 | O | 7200-7299 | Pass Through Revenues | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 7.6 | A | 7000-7998 | Transfers Out, Other Uses & Outgo | $ - | $ - | $ - | $ 37,718 | $ 256,391 | $ 116 | $ 15,504 | $ (47,784) | $ 48,594 | $ 1,388 | $ 269,928 | $ 466,502 | $ 1,048,358 |
| 7.7 | M | 4000-7998 | Other Expenditures (One-Time Funding) | | | | | | | | | | | | | $ - |
| | | 4000-7998 | TOTAL OTHER EXPENDITURES | $ 200,165 | $ 121,468 | $ 168,862 | $ 233,713 | $ 397,242 | $ 166,716 | $ 191,489 | $ 78,354 | $ 163,574 | $ 174,267 | $ 410,375 | $ 674,696 | $ 2,980,921 |
| | | 1000-7998 | TOTAL EXPENDITURES | $ 394,763 | $ 1,002,109 | $ 1,204,849 | $ 1,264,661 | $ 1,388,776 | $ 1,168,150 | $ 1,181,084 | $ 1,064,561 | $ 1,149,999 | $ 1,149,381 | $ 1,461,145 | $ 2,752,999 | $ 15,182,479 |

| | | | ASSETS | Beginning Bal | | | | | | | | | | | | | Ending Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 8.1 | NP | 9111-9199 | Other Cash Equivalents | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 8.2 | NP | 9200-9299 | Receivables | $ 172,258 | $ - | $ - | $ - | $ - | $ - | $ 172,258 | $ - | $ - | $ - | $ - | $ - | $ - | $ 344,516 |
| 8.3 | NP | 9300-9319 | Temporary Loans / Due From | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 8.4 | NP | 9320-9499 | Other Assets | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 8.5 | M | 92XX | Deferrals (Excl. Adj. & PY Recomp.) | $ (122,974) | $ 122,974 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | | 9111-9499 | TOTAL ASSETS (excluding cash 9110) | $ 49,284 | $ 122,974 | $ - | $ - | $ - | $ - | $ 172,258 | $ - | $ - | $ - | $ - | $ - | $ - | $ 344,516 |

| | | | LIABILITIES & DEFERRED INFLOWS | Beginning Bal | | | | | | | | | | | | | Ending Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 9.1 | NP | 9500-9599 | Payables | $ 559,843 | $ (279,921) | $ (223,937) | $ (55,984) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (0) |
| 9.2 | NP | 9650-9659 | Unearned Revenue | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 9.4 | M | 95XX | Deferrals (Excl. Adj. & PY Recomp.) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | | 9500-9699 | TOTAL CURRENT LIABILITIES | $ 559,843 | $ (279,921) | $ (223,937) | $ (55,984) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (0) |

| | | | OTHER ACTIVITY | Beginning Bal | | | | | | | | | | | | | Ending Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 10.1 | NP | 9793 | Audit Adjustments | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10.2 | NP | 9795 | Other Restatements | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10.3 | NP | 7999 | Expense Suspense | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10.4 | NP | 8999 | Revenue Suspense | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10.5 | NP | 9910 | Payroll Suspense | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10.6 | NP | Multiple | Treasury Reconciling Items | | | | | | | | | | | | | | $ - |
| | | 9111-9499 | TOTAL OTHER ACTIVITY | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |

| | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | ENDING BALANCE SUBTOTAL Prior to Borrowing | $ 2,953,698 | $ 2,123,618 | $ 1,138,800 | $ 254,785 | $ (56,237) | $ 2,580,118 | $ 3,368,102 | $ 2,801,609 | $ 2,131,814 | $ 5,160,879 | $ 4,464,306 | $ 3,088,391 | $ 3,697,518 |

| | | | BORROWING ACTIVITY | Beginning Bal | | | | | | | | | | | | | Ending Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 11.1 | M | 9640 | TRAN / TTF Principal Amounts | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 11.2 | M | 8660 | TRAN / TTF Premium | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 11.3 | M | 5800 | TRAN / TTF Issuance Cost & Interest | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 11.4 | M | 9135&9640 | TRAN / TTF Repayment | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 11.5 | M | 9600-9619 | Temporary Loans / Due To | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 11.6 | M | 9629-9649 | Other Liabilities (Excluding TRANs) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | | | TOTAL BORROWING ACTIVITY | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |

| | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | TOTAL BEGINNING BALANCES (Excluding 9110) Prior Year Transactions | $ 609,126 | | | | | | | | | | | | $ 609,126 |

| | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | ENDING CASH BALANCE | 9110 | $ 2,953,698 | $ 2,123,618 | $ 1,138,800 | $ 254,785 | $ (56,237) | $ 2,580,118 | $ 3,368,102 | $ 2,801,609 | $ 2,131,814 | $ 5,160,879 | $ 4,464,306 | $ 3,088,391 | $ 3,088,391 |